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**Volume 3**

**Customs Declaration Service (CDS)**

[www.gov.uk/trade-tariff](http://www.gov.uk/trade-tariff)

# **Integrated Tariff of the United Kingdom**

Short title: TARIFF

2018 EDITION

## **Notice to all Users**

**This Customs Declaration Service [CDS] version of Volume 3 of the UK Tariff should be consulted when making declarations using the CDS system. It supersedes all other versions previously circulated for testing or other purposes.**

Users should be aware that in any case where information in the UK Tariff or Customs Declaration Service [CDS] system is at variance with that contained in the appropriate Community legislation published in the Official Journal of the European Communities, the latter will represent the correct legal position.

Whilst every effort is made to ensure the accuracy of the UK Tariff, the onus remains with the User to consult the Official Journal as necessary and to ensure that the correct duties are paid at importation. In instances where the Customs Authorities are at error, the User may still be liable for any additional duty that may be demanded as a result of that error being discovered.

The Official Journal is accessible on the Commission's Europa website: <http://eur-lex.europa.eu/oj/direct-access.html>

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CDS Volume 3

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**Navigating the CDS Tariff Declaration Completion Rules:**

When completing a CDS Customs Declaration, it is recommended that you:

- Begin with the relevant Declaration Category Table in Appendix 21 for the type of declaration being made, for example, [Appendix 21A: Declaration Category Data Sets H1](#) for a free circulation supplementary declaration.
- Refer to the UK Trade Tariff, Volume 2 to find the commodity code to be used for the goods being declared and identify any specific tariff measures which may apply to the commodity code.
- Use the Index list for the 4-digit Procedure Codes in [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) should then be used to identify the appropriate procedure code to be declared in D.E. 1/10 for the treatment or use to which the goods will be placed
- Use the Index List for the Additional Procedure Codes in [Appendix 2: D.E. 1/11: Additional Procedure Codes](#) should be used to identify any supplementary conditions that apply to the intended usage for the goods.
- Examine [Appendix 4: D.E. 2/2: Additional Information Statement Codes](#) to identify any additional information to be declared, as defined in the Procedure and Additional Procedure Code completion instructions and the UK Trade Tariff: Volume 2 (commodity and procedure code specific requirements)
- Use [Appendix 5: D.E. 2/3: Documents and Other Reference Codes](#) to identify any specific documents, licences, certificates or authorisations that need to be declared to place the goods to their intended use or enter them to the Customs territory of the EU.
- Use the main [UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide](#), in conjunction with the additional completion instructions provided in [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) and [Appendix 2: D.E. 1/11: Additional Procedure Codes](#) to complete the customs declaration according to the commodity code and procedures to be used.
- Complete the declaration with continued reference to the appropriate Appendices (please see the [Appendices Index list](#) for details) for the specific data element to identify any specific codes to be used, such as preference indicators, delivery terms and country codes.

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### Documents to be included in Phase 2 of the Customs Tariff:

CHIEF CPC to CDS Procedure and Additional Procedure Code Correlation Matrix  
CFSP Aggregation Rules



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## 1.0 Introduction

The UK Trade Tariff provides information on how to complete and submit customs declarations via the HMRC Customs Declaration System (CDS). Please note: As this version of the Tariff provides instructions on how to submit declarations to the CDS service, importers must refer to the *CHIEF* Tariff for instructions on how to submit declarations that are appropriate to CHIEF. Please consult the software provider, and/ or agent/ representative you are using to identify if your declarations are being submitted via CDS or via CHIEF. In addition, a declaration that has been pre-lodged or made to CHIEF must be arrived/ cancelled/ amended within CHIEF.

Declarations are normally required when exporting or importing goods to or from third countries, special fiscal territories, and countries with which the EU has formed a customs union.

When goods are imported into the EU, customs duty, value added tax (VAT) and excise duty (where applicable) is normally due when the goods are declared to free circulation and home use. However, where goods are entered to a special procedure (for example, Inward Processing) or where a duty relief exists, the customs import duties and other charges may be suspended for the time the goods are under that procedure, or relieved entirely as appropriate.

Declarations are also required when importing third country goods into the EU that are destined for special fiscal territories, another EU Member State, and countries with which the EU has formed a customs union. These declarations are for free circulation, but not home use, and incur customs duty, but not VAT or excise duty, which must be accounted for in the destination territory.

In addition to the guidance in CDS Volume 3, Imports, importers and exporters must also read the appropriate section of the UK Trade Tariff that provides guidance applicable to the Commodity Code for the goods being imported or exported: Volume 2. Volume 2 will identify any restrictions that apply or specific details which must be declared for certain goods, in addition to the mandatory Data Element completion requirements and restrictions shown here. Volume 2 should be read in conjunction with the document codes [Appendix 5: D.E. 2/3 Documents and Other Reference Codes](#).

In addition to the UK Trade Tariff, importers and exporters must also read the appropriate HMRC Notices, to make themselves aware of the conditions and restrictions that may apply to their circumstance. These notices can be accessed on the GOV.UK website.

### 1.1.1 Rules and Legislation

The rules governing customs procedure applying to the introduction of goods to the UK from places outside the European Union (EU) from their arrival until they're entered to free circulation or another customs procedure are prescribed in:

- Regulation (EU) No. 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (UCC)
- Commission Delegated Regulation (EU) 2015/2446
- Commission Implementing Regulation (EU) 2015/2447
- Statutory Instrument 1991/2724; The Customs Controls on Importation of Goods Regulations 1991 as amended by:
  - Statutory Instrument 1992/3095 The Customs and Excise (Single Market etc.) Regulations 1992)
  - Statutory Instrument 1993/3014 (The Community Customs Code (Consequential Amendment of References) Regulations 1993)
- Statutory Instrument 1995/1203 Customs Traders (Accounts and Records) regulations 1995
- Statutory Instrument 2003/3113 Customs (Contravention of a relevant rule) regulations 2003 as amended by:
  - Statutory Instrument 2009/3164 The Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2009

- Statutory Instrument 2011/2534 The Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2011
- Statutory Instrument 2015/636 The Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2015

These pieces of legislation set out the rules, procedures, documentation and data elements to be used for the importation of non-EU goods. There are penalties which may be applied where the legislation is not complied with.

### **1.1.2 Common acronyms/ glossary**

The list below shows several common acronyms used in the Tariff, along with a brief description (please note this list is not exhaustive):

**AEO:** Authorised Economic Operator

**CDS:** Customs Declaration Service

**CFSP:** Customs Freight Simplified Procedures (See SDP and EIDR for their application in CDS)

**CHIEF:** Customs handling of Import Export Freight

**CIE:** Customs Input Entry (a declaration entered to the system by a Customs Officer, normally based on a manual/paper declaration)

**Commodity Code:** The numerical classification of goods (shown in Volume 2 of the Tariff)

**CPC:** Customs Procedure Code (used on CHIEF declarations, replaced by Procedure Code and Additional Procedure Code under CDS)

**CSP:** Community System Provider (A business that provides the IT infrastructure at a port or airport)

**Customs Charges:** Customs duty, VAT and/or Excise (the charges that are normally due when goods are released to free circulation and home use)

**CW:** Customs Warehousing

**D.E.:** Data Element

**DTI:** Direct Trader Input (a process of lodging a declaration *into* CHIEF)

**EIDR:** Entry in Declarants Records

**EORI:** Economic Operator Registration and Identification

**FLC:** Freight Location Code

**Home Use:** Declaring goods into the fiscal territory of the Union (This normally incurs any VAT or Excise applicable on the goods)

**IP:** Inward Processing (Goods brought into the Union with the intention to process them before re-exporting)

**LVBI:** Low Value Bulking Import (a facilitation which allows authorised traders to declare multiple consignments of low value goods on a single customs import declaration)

**MIB:** Merchandise in Baggage (Commercial goods that form part of a passenger's baggage)

**NCH:** The HMRC National Clearance Hub

**NIDAC:** National Import Duties Adjustment Centre

**NIRU:** National Import Relief Unit

**NRIT:** National Rejected Import Team

**NTAS:** National Temporary Admission Section

**OP:** Outward Processing (Goods sent outside the Union for processing, before being re-imported)

**OPT:** Outward Processing Trade (Outward processing of textile products)

**Post Clearance Demand Note:** The notification of a debt due against a declaration

**Release to free circulation:** The act of releasing goods into the customs territory of the Union, giving them Union status (This normally incurs any customs duties due on the goods)

**RGR:** Returned Goods Relief (Relief of customs charges for Union goods, returned from a third country)

**SADH:** Harmonised Single Administrative Document (the CHIEF customs declaration version of form C88)

**SDP:** Supplementary Declaration Procedure

**SPOFF:** Supervising Customs Office

**TA:** Temporary Admission (Goods brought into the Union with the intention to re-export without any processing)

**UCC:** The Union Customs Code – EU Regulation 952/2013

**Union (the):** The territory of the European Union

**VAT:** Value added tax

### **1.2 Notification of presentation and arrival**

When an importing ship or aircraft arrives at the place where goods are to be unloaded, the goods must be ‘presented’ to customs (in accordance with Article 139 of the UCC) by the:

- person who brought them into the EU or
- person in whose name or on whose behalf they were brought in or
- person who assumes responsibility for their onward carriage (this includes freight haulage companies, shipping and aircraft lines)

Goods may be presented by either:

- using an approved computerised trade inventory system linked to customs
- lodging form C1600A at the designated customs office

Goods which have been moved under a transit procedure should be presented to customs under the rules applicable to that procedure.

All goods must be electronically presented immediately upon arrival at the designated customs office approved by customs authorities.

Goods can only be ‘presented’ to customs when they’ve actually arrived at the place of unloading.

Goods presented to Customs shall not be removed from the place where they have been presented without the permission of the customs authorities.

All goods following presentation are under customs supervision and may be subject to customs control and inspection.

### **1.3 Temporary Storage**

Following presentation, the goods are deemed to be in Temporary Storage (TS) and a TS declaration is required. The TS declaration may take the form of:

- using an approved computerised trade inventory system linked to customs
- lodging form C1600 at the designated customs office

Goods must be placed under a customs procedure or re-exported within 90 days of presentation. The goods are held in TS until entered to customs procedure and must be stored in an approved TS location.

However, if a customs declaration has been lodged prior to the arrival of the goods, the customs declaration may be used to notify arrival, presentation and request immediate entry to a customs procedure. This means that a separate:

- notification of arrival

- notification of presentation and
- TS declaration

is not required as the customs declaration replaces these. If the customs declaration cannot be cleared, the goods must be placed in an approved TS location.

#### **1.4 Release to a Customs Procedure**

All non-Union goods intended to be placed under a customs procedure must be declared on a customs declaration. Goods must be placed under a customs procedure or re-exported within 90 days of presentation.

Goods may be placed under the following procedures:

- Release for Free Circulation
- Special Procedures (including transit, storage, specific use and processing)
- (Re) Export

Goods which are placed under the EU transit procedure must be presented at the office of destination together with the Transit Accompanying Document (TAD) (or copies 4 and 5 of the Single Administrative Document (SAD) under the fallback procedure) to end the transit movement before they can be placed under another prescribed customs procedure.

An import declaration is only required for the following categories of goods on arrival in the UK:

- goods from a non-EU country direct
- goods from a non-EU country via another EU country which have not already been cleared into free circulation
- goods from the Special Fiscal Territories of the EU, for example:
  - Channel Islands
  - French Overseas Departments of Martinique
  - Guadeloupe
  - Reunion and French Guiana
  - Canary Islands
  - Mount Athos
  - Vatican City
- goods from countries with which the EU has formed a customs union, for example:
  - Andorra
  - San Marino
  - Turkey

A customs declaration may be lodged by any person who is able to provide all the information which is required for the application. That person shall also be able to present the goods in question or to have them presented to customs. Where acceptance of a customs declaration imposes particular obligations on a specific person, that declaration shall be lodged by that person or by his or her representative, e.g. holder of the authorisation or procedure.

More information can be found under Import Control System and other import procedures.

Customs declarations must be submitted electronically to the Customs Declaration Service (CDS - see section 1.4.1 for details) or via use of Customs form C88 for manual declarations in the UK (see section 1.4.2 for details). Manual declarations will be processed by CHIEF during CDS Phase1, please refer to the CHIEF Tariff. Further information will be provided on the implementation of the CDS manual declaration solution as this is developed by the Programme. Please note that manual declarations will only be accepted in specific circumstances.

## 2.0 The CDS system

CDS will replace the Customs Handling of Import and Export Freight (CHIEF) system, which currently processes declarations to facilitate the international movement of goods between the UK and non-EU countries.

HM Revenue and Customs (HMRC) will begin a phased launch of CDS in August 2018, with all declarations taking place on CDS from early 2019. CHIEF will continue to run for a time to aid the transition to CDS (Please refer to the appropriate version of the UK Trade Tariff for CHIEF declarations for information on the completion of Customs declarations into CHIEF).

If a trader imports or exports goods outside the EU, they or their agent will be currently using CHIEF to:

- process declarations for goods entering and leaving the UK or EU through ports and airports
- calculate and pay the correct duty and taxes
- complete customs information electronically

They will still be able to do these things on CDS, but there will be differences:

- they will need to sign into CDS on GOV.UK through a Government Gateway account
- CDS will offer several new and existing services in one place - for example, traders will be able to view previous import and export data on pre-defined reports, check the tariff, apply for new authorisations and simplifications, and check their duty deferment statement
- online help will include self-service tools, guides and checklists

Some additional information will be required for declarations in order to align with the World Customs Organisation Kyoto Convention, currently being implemented in the UK through the Union Customs Code (UCC):

- Declarations will require completion using Data elements, rather than by box number. These are split into 8 data groups
- An audit trail of previous document ID's (MUCR, DUCR and MRN)
- Additional party types, such as the buyer and seller
- Possible additional commercial references or tracking numbers
- Levelling – change between 'Header' and 'Item' for some data items

To align UK customs data with international standards, there will also be changes to:

- Location of goods identification (based on UN/LOCODE)
- The authorisation type code list
- Item tax lines, including method of payment codes
- Unit of quantity codes (ISO)
- Procedure codes, formally called Customs Procedure Codes, will be split into 2 parts
- The number of items on a declaration – CDS will allow a maximum of 999 items on a customs declaration instead of the current 99 items on CHIEF

Declarations to CDS will be made by the submission of electronic XML type messages, which will replace the EDIFACT message type used on CHIEF.

### 2.1 CDS registration and access

The registration to the HMRC Digital Services follows the ROSM Principle – Register Once Subscribe Many. This principle is also inherited by CDS programme. This allows the end user to submit all their information once and subscribe to many services which will use this information, thus avoiding the user having to enter the same details multiple times for multiple subscriptions.

<p>Registration Process (New Users)</p> <ul style="list-style-type: none"> <li>• Enter details – name, address, contacts.</li> <li>• Submit Proofs – Using File Upload Service</li> <li>• Backend business checks and validations</li> <li>• Confirmation</li> <li>• 2SV</li> </ul>	<p>For all the new users, who do not use any of HMRC Digital Services including Customs services, will follow this process.</p> <p>In this process, they will have to create a login and submit all the required details along with the documentary proofs they will be asked for. After required due diligence they will be provided with confirmation and login details.</p>
<p>Subscription Process (Existing Users)</p> <ul style="list-style-type: none"> <li>• Log-In with existing creds</li> <li>• Check existing data</li> <li>• Subscribe to service using existing data</li> </ul>	<p>For all existing users, they may have to create a login for the HMRC Digital CDS Services, if it doesn't already exist.</p> <p>When logging in for the first time, they will be asked to provide some key identifiers like EORI, asked some known facts and they will be matched with their existing details held in the backend systems. This will get them enrolled to the new CDS Digital Services.</p> <p>This login will provide users with a digital access to their information and status of their CDS activities.</p>

**2.2 API Authorisation Models**

All the HMRC APIs are REST APIs and follow the “https” protocol to connect to the HMRC API platform. HMRC API platform offers two modes of Authorisation.

Application Restricted Endpoint	User Restricted Endpoint
<pre>Request = header{   Accept – application/vnd.hmrc.1.0+json   Authorisation - “Bearer”+serverToken } body{ }</pre>	<pre>Request = header{   Accept – application/vnd.hmrc.1.0+json   Authorisation - “Bearer”+accessToken } body{ }</pre>

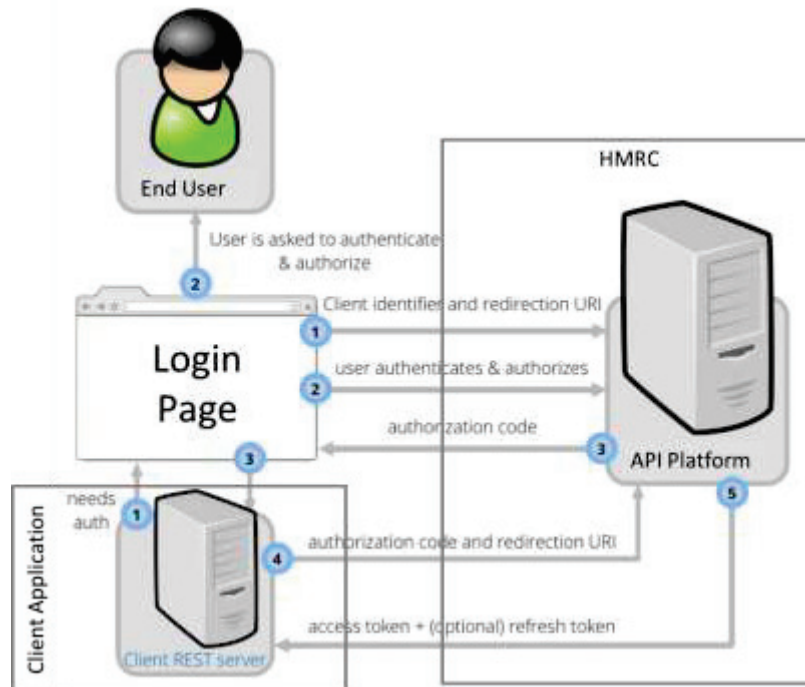
Details of both these authorisation models along with tutorials and sample codes are available on the developer hub (link).

Application restricted endpoints need a server token to successfully authenticate on the API Platform. This is passed in the Authorisation header with “Bearer” type.

User restricted endpoints need user access token which is checked to return any data pertaining to the user.

### 2.3 User Authorisation (OAuth2)

When a user uses an application to interact with HMRC APIs, they will have to authorise the application to interact with HMRC API and submit / receive data on behalf of the user.

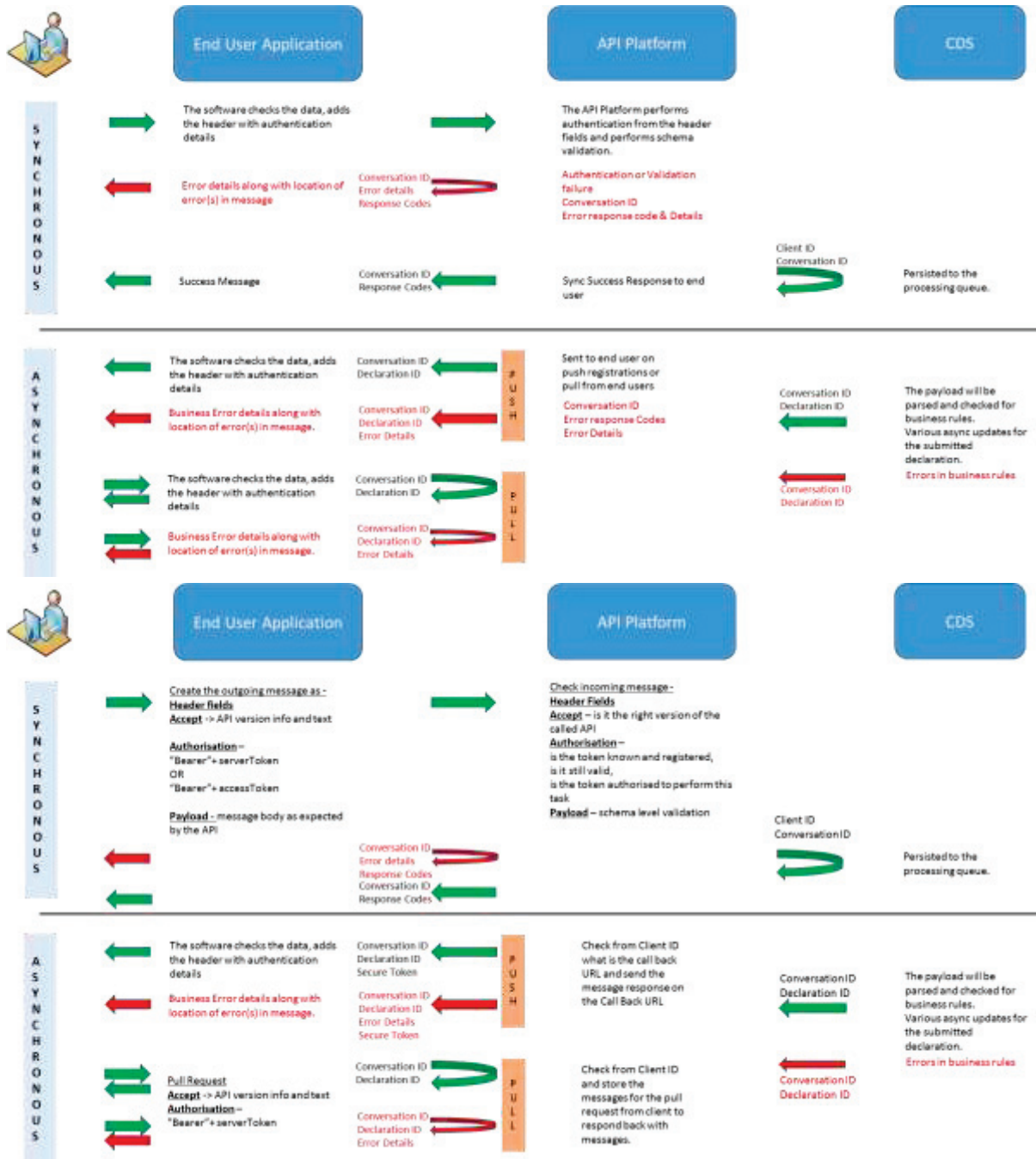


This user Authorisation of an application can be explained with the model above –

1. The user logs into the application Client REST server (1).
2. The user is then asked by the application to authorise the application to act on their behalf (2).
3. As part of the user authorisation process, the application asks the user to login (Login Page) and the client identifier is passed to the HMRC API platform for authentication and authorisation. (1 & 2)
4. On successful authorisation, the HMRC API Platform passes the authorisation code back to the calling application (3) and this is stored by the application Client REST Server (3).
5. The application Client REST Server sends this authorisation code (4) to the API Platform to receive an access token for the User.
6. The API platform responds back with an access-token and refresh token (optional). This is stored by the application and is used by the application to make API calls on user restricted endpoints.
7. When the token expires, the user will have to re-authorise the application by following the above steps. If the user uses multiple applications, then they will have to authorise multiple applications.



2.4 Interaction with the API Platform



The diagram on the previous page shows the synchronous and asynchronous flows.

Synchronous Flow

1. The end-user submits a message using the application. The end-user application authenticates, checks the submitted data and validates the message.
2. The application submits the message to the API platform with the right authentication header to the API Platform.
3. The API platform authenticates the requests and performs schema validation and assigns a conversation Id to the request.
  - a. If there are any errors or authentication failure, an error response is sent back to the application along with a conversation Id in the message.

4. If the request is authenticated and schema validated successfully, the request message is sent to the CDS backend and is persisted on the DMS queue.
5. When the message is successfully persisted on the queue, a successful response is sent back to the end-user with conversation Id and success response codes.

#### Asynchronous Flow

6. When the message is picked up from the queue, the payload will be parsed and checked for business rules. Asynchronous (async) updates for the submitted declaration will be sent at different stages of processing.
7. The first successful async update, will have declaration Id along with conversation Id. Conversation Id will link all the messages – synchronous and async – for a submitted message.

#### Push / Pull Notifications

8. If the application has opted for “push” notifications, the async responses will be sent to the registered URL. All the success and error responses will be sent via push notifications.
9. If the application opts to “poll” for notifications, then async responses will be stored and on every poll request, responses will be sent. The request for polling will have the same header authorisation parameters as an API request.

#### Conversation Id

Conversation Id is a standard messaging pattern that is used on the HMRC Estate to identify and track transactions. The format used is the java specification for UUID – UUID v4 (RFC4122). This conversation ID will be sent in all response messages – error or success. This can be used as a reference to enquire about the status of the request or absence of notifications for a request

#### Notifications – Push or Pull

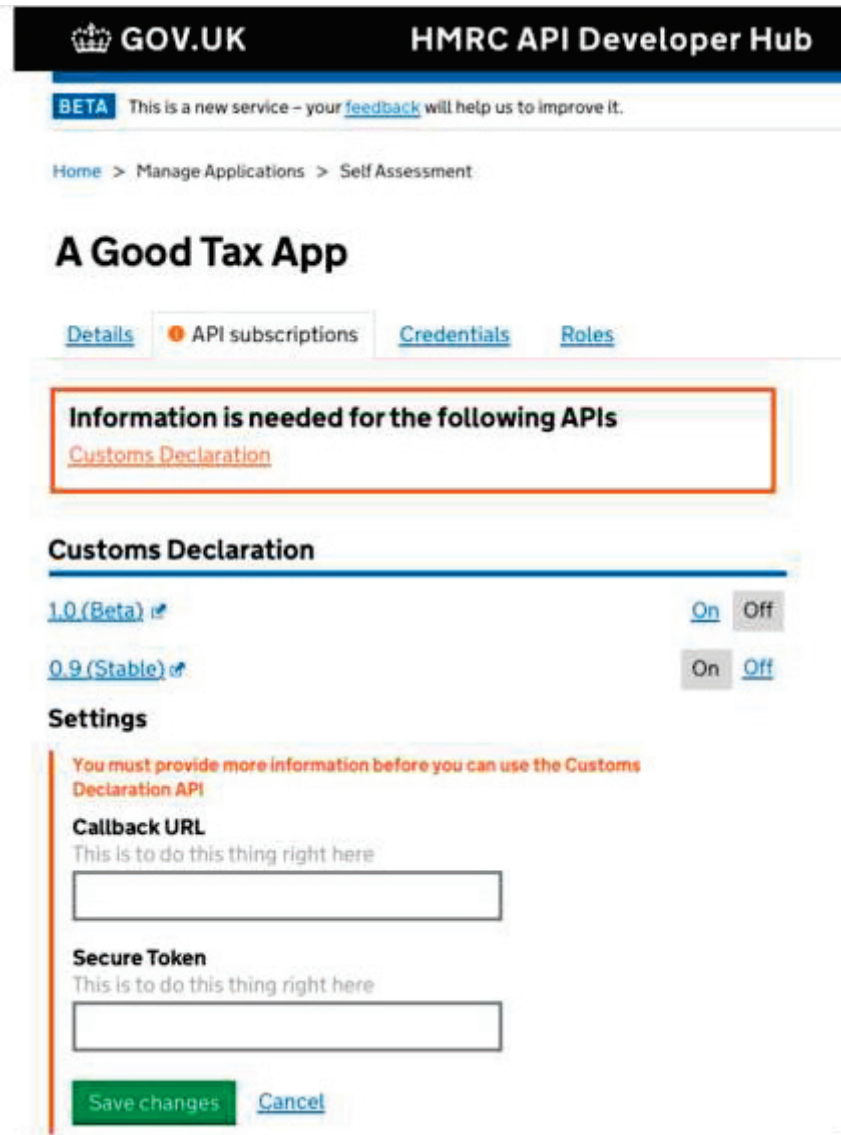
All the consumers will have an option for “push” or “pull” notifications. It defaults to ‘pull’ if ‘push’ option is not chosen.

### 2.5 Push Notifications

Push notification will require the consumer to subscribe to push notification for APIs to which they want “push” notifications to be sent to their systems.

The push notification will require – (shown in the prototype screen shot below)

- A call back URL – this will be validated



- A secure token – best practice guidance will be provided for selecting appropriate tokens. This is the token HMRC will use to send push notifications in header.

### 2.6 Pull Endpoint

The pull endpoint will be a static endpoint to poll for responses. The documentation will indicate the poll frequency for polling responses. There could be an array of messages in response to a single pull request for updates. There will be a maximum size of such an array of messages and will be indicated in the API documentation. This is to ensure the response message size can be easily processed by the consumer network.

### 2.7 File Upload Process

File Upload API is used in multiple CDS functionalities –

1. during new user registration to submit documentation proofs

2. Submitting documentary evidence supporting the declaration submitted.

The basic principle of file upload is similar to many internet-based applications – an identifier (name, unique reference) is required to identify the file being uploaded. The same principle is used for File Upload API.

In case of submitting documentary evidence for supporting the declaration, there can be two scenarios –

Before Submitting Declaration	After Submitting Declaration
Unique File Identifier = functional reference Id	Unique File Identifier = unique declaration Id returned in message from CDS (preferred) OR functional reference Id
File To be Uploaded = standard file upload process similar to attachments	File To be Uploaded = standard file upload process similar to attachments

References

Title	Reference Link
Correlation ID Best Practices	<a href="https://www.ibm.com/support/knowledgecenter/en/SS9H2Y_7.1.0/com.ibm.dp.doc/mq_commonmessagedeliverypatterns.html">https://www.ibm.com/support/knowledgecenter/en/SS9H2Y_7.1.0/com.ibm.dp.doc/mq_commonmessagedeliverypatterns.html</a> <a href="https://community.dynatrace.com/community/display/DCRUM123/Using+Correlation+ID+to+Monitor+Asynchronous+HTTP+Transactions">https://community.dynatrace.com/community/display/DCRUM123/Using+Correlation+ID+to+Monitor+Asynchronous+HTTP+Transactions</a> <a href="https://docs.oracle.com/cd/E13171_01/alsb/docs25/interopjms/MsgIDPatternforJMS.html">https://docs.oracle.com/cd/E13171_01/alsb/docs25/interopjms/MsgIDPatternforJMS.html</a> <a href="http://www.informit.com/articles/article.aspx?p=1398616&amp;seqNum=6">http://www.informit.com/articles/article.aspx?p=1398616&amp;seqNum=6</a>
HMRC API developer hub	<a href="https://developer.service.hmrc.gov.uk/api-documentation">https://developer.service.hmrc.gov.uk/api-documentation</a>

**3.0 Manual Customs Declarations**

This method of declaration is known as customs input of entries (CIE). This service will continue to be provided by CHIEF in Phase1 of CDS: Please refer to the *CHIEF* UK Trade Tariff. More details will be made available as this service is developed by the CDS Programme for Phase2.

**4.0 Legal**

The accuracy of the information must be checked, any inaccuracies must be corrected and these corrections must be drawn to customs’ attention.

Where, because of declaration processing, it is determined that customs will accept a declaration without the need for the presentation of the paper copy, the user identity used to lodge a declaration with CDS will replace the hand-written signature as the authentication credential for that declaration.

The CDS role identified by the user identity will determine the liability for all data transmitted in that declaration. In a paperless environment the user identity will have the same legal status as the hand-written signature on the paper declaration.

Individual liability will rest with the signatory within the company for the use of that credential (for instance, the user identity). If there is to be a change of person who will act as signatory, this must be notified immediately to HMRC in writing, whereupon its records will be updated.

Authorised Signatories: The declaration must be signed according to the following rules. If the importer is:

- An individual, by that individual or an employee who has been authorised in writing
- A partnership, by one of the partners, or one of their employees authorised in writing by a partner
- A company incorporated in the UK under the Companies acts, by a director or the secretary, or an employee of the company authorised in writing by a director or the secretary
- A corporation incorporated in the UK by statute, by a person authorised by law to sign for the corporation, or an employee of the corporation authorised in writing by such a person
- A foreign firm or company, or a corporation incorporated abroad by statute, by a person authorised by the law of the country in which the firm or company, is established

Alternatively, the declaration may be signed on behalf of the importer by any firm, company or individual to whom the importer has given the authority to act as a declarant for customs purposes. The manner of authorisation is a matter of arrangement between importers and their declarant but, in giving authority to a declarant, the importer will be assumed to have given authority to the clerks and servants authorised by the agent to carry out all the importer's customs business. Customs may at any time require evidence that a declarant has been authorised by an importer to sign declarations on the importer's behalf.

Goods must not be removed from the place of importation or clearance without customs authority.

## **5.0 CDS import procedures (including customs warehouse removals - general requirements)**

This part provides detailed information about how to complete an import declaration, the additional documents which may have to be provided, the range of special import facilities available and special requirements relating to certain goods or the circumstances under which they are being imported.

### **5.1 Completion of import declarations**

This part of the CDS Tariff explains in detail the information to be declared against each Data Element (D.E.), on an import declaration. This must be read in conjunction with the notes for the specific procedure or treatment that the goods are being declared to in [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) and [Appendix 2: D.E. 1/11: Additional Procedure Codes](#). These appendices will provide additional completion instructions for the specific codes being used.

Contact HMRC if there is any specific enquiry regarding how a declaration should be completed.

The importance of declaring correct information cannot be over-stressed. Errors can lead to delayed clearance, the imposition of penalties, seizure of the goods, or demands for immediate payment of any revenue relieved or suspended which is costly to importers and agents alike. Additionally, importers and exporters are reminded that there are heavy penalties for making false declarations.

Appendix 21: Declaration Category Data Sets provides a detailed breakdown of the specific data elements needed for each declaration category. There is a separate table in Appendix 21 for each declaration category type, for example H1 data set. Certain procedures or treatments may require additional D.E.'s to be completed depending on the circumstances. These tables also provide a cross reference from the new data element number to the previous SADH box reference number for correlation purposes.

The data set tables in Appendix 21 also state whether the data element is mandatory in all cases, optional for the declarant or dependant on the circumstances being declared.

**5.1.1 See UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide****5.1.2 Presentation of import supporting documents to HMRC**

The submission of paper based supporting documentation will be phased out in CDS and replaced by a service called Documentum. Further information will be provided by the CDS Programme as this service is rolled out.

Until this process is fully implemented and instructions are provided otherwise, the existing CHIEF process should be followed:

Import declarations (but excluding certain CFSP and paperless Route 6 entries) must be presented to the NCH:

BT-NCH

HM Revenue and Customs

BX9 1GZ

Fax: 0800 496 0699

Email: Northregionepuoperations@hmrc.gsi.gov.uk or NCHLAP@hmrc.gsi.gov.uk

Non-Union goods must be entered to a customs procedure within 90 days of their presentation to customs on arrival in the Union.

Import declarations can be pre-entered up to 30 calendar days prior to the arrival of the vessel/goods in the EU. This period includes weekends and public holidays.

The paper copy of the import declaration and any supporting papers for those entries which importers and/or their agents believe will be allocated a Route 1, 2 or 3 can be pre-lodged with the NCH up to 5 actual calendar days prior to the arrival of the goods/ vessel. This period includes weekends and public holidays.

Customs clearance is normally linked to the port or airport of importation but clearance facilities for goods transported in secure vehicles or containers are, with some exceptions, provided at an approved place or location for the presentation of goods on arrival.

**5.1.3 Acceptance of import declarations**

Legal acceptance of a declaration submitted in advance of the goods' arrival will only occur (under Article 172 of the UCC):

- after the vehicle, vessel or aircraft has arrived at its intended place of discharge, or another place designated by customs
- when the arrival and presentation of the goods in the Union has been notified to customs
- if the declaration is valid, complies with the conditions necessary for the procedure and contains no apparent errors
- if the goods will not be released to a customs procedure unless the customs duties and other charges have been paid or secured

Notice of arrival will generally be affected by the delivery to customs of a manifest showing details of all goods carried by the ship, aircraft or vehicle.

Note that until further notice is provided, the submission of C27 forms will still be submitted via CHIEF. Please refer to the CHIEF UK Trade Tariff for further information.

**5.1.4 Selection of imported goods for examination (including removal to private premises for this purpose)**

All imported goods are liable to be examined by customs. If goods are selected for examination, the opening, unpacking and repacking must normally be done by employees of the dock company or an agent of the importer.

The examination of goods normally occurs at the place where they are being declared for importation. However, goods may be removed to private premises for examination subject to customs approval if, for example, they are dangerous or sensitive and need to be unpacked by

people familiar with the risks involved. Customs retain the right to require goods to be examined at the place of importation.

Importers who wish to have any goods which are selected for examination removed to private premises for this purpose should consult customs before the goods are imported to prevent delay when the goods arrive. Notice 112A provides information about the charges which will be raised for the attendance of customs officers at private premises. It also gives directions as to how requests for such attendances are to be made.

Where the importer wishes to waive their right to be present at examination of the goods, Additional Information Statement Code 'CAP10' should be declared in D.E. 2/2.

#### **5.1.5 Payment of customs duties and other charges**

Customs duties and other charges that are due must be paid, deferred or secured before the goods are cleared by customs. The deferred payment of customs duties and other charges is subject to the provision of adequate security and to other conditions (see Notice 101: deferring duty, VAT and other charges). Notice 101 also contains details of the Simplified Import VAT Accounting (SIVA) scheme which allows approved businesses to reduce the security requirement for deferred import VAT.

Please note that under Phase1 of CDS implementation (July 2018), one Method of Payment (MOP), deferment, can be used on a declaration.

Customs duties and other charges due for immediate payment are charged to an authorised trader through an account maintained in CDS. This accounting procedure is known as the Flexible Accounting System (FAS), referred to in the CDS Tariff as 'Cash Account', and goods will not be cleared from customs control unless the credit balance in the account is enough to cover all the charges due.

When the precise amount of duty or other charges payable cannot be assessed at the time the declaration is presented, clearance can usually be allowed on payment of a deposit or provision of security to cover that element of duty considered to be in dispute. This may be equal to the full duty amount or the difference between the actual and potential duty amounts. For non-VAT registered traders, the amount of VAT consequently in dispute must be secured. For VAT registered traders, VAT is normally paid outright based on the value which includes the highest potential duty regardless of whether this is secured by cash or cashless security. These traders also have the option to secure the disputed element of VAT.

The list of allowable Methods of Payments (MOP) and the codes to be declared for each may be found in [Appendix 9: D.E. 4/8: Method of Payment Codes](#) – the following section provides information on the type of payment used to secure revenue.

#### **Notes**

All cash deposits will be by Miscellaneous Cash Deposit (please see below).

Dependent on the reasons for securing (RFS) of charges, adjustment of the declaration will be carried out by either the National Temporary Admission Seat (NTAS), National Import Relief Unit (NIRU) or the NCH.

Further information on the RFS process will be provided as this is developed and delivered by the CDS Programme.

#### **A. Miscellaneous Cash Deposit (MCD)**

MCDs are cash securities held in a suspense account by customs pending confirmation of correct charges/eligibility for refund. Payment of an MCD may be deferred when it is payable at the time of passing the declaration.

Form C&E955 or C&E955D, as appropriate, must accompany all MCD declarations. When codes M or N are inserted, a deposit slip (form C&E955) must be attached to the declaration. When code R is

used, a deposit slip (form C&E955D) must be attached and declared under D.E. 2/3 Document Code 955D – Please see the Imports Data Element Completion rules and [Appendix 5: D.E. 2/3: Documents and Other Reference Codes](#) for more details. Failure to attach forms C&E955 and C&E955D could result in a delay in any future repayment.

**B. Security by guarantee**

As an alternative to cash securities, importers have the option of securing charges by the lodgement of a guarantee from an approved bank or financial institution. Such guarantees are available for one declaration only, (individual guarantee) or for several declarations (guarantee account or where a customs authorisation is held, the provision of a Customs Comprehensive Guarantee: See Gov.uk for more details).

**i. Individual Guarantee**

Blank forms are available from NTAS and the approved guarantee must accompany the declaration.

**ii. Guarantee account**

Blank guarantee forms are available only from NTAS who will also require details of authorised users.

Telephone: 03000 579 054

The level of the guarantee is to be set to cover the maximum amount of security considered to be necessary. The guarantee level will be monitored by CHIEF. Processing of the declaration will be suspended if the guarantee level is insufficient.

**iii. Adjustment of MCDs and securities by guarantee**

The following list shows the conditions under which goods cleared by securing the revenue in dispute will be controlled by NTAS/ NIDAC:

- Evidence of value at the time of presentation of the declaration is incomplete or unsatisfactory
- An instruction authorising acceptance of a provisional value is in force
- The goods are of a kind allowed to be entered for 'official test'
- Admission is claimed under intra-EU or preference arrangements, but the evidence is incomplete or unsatisfactory
- Exemption is claimed from levy, but the evidence is incomplete or unsatisfactory
- Exemption is claimed from anti-dumping duty, but the evidence is incomplete or unsatisfactory
- A quota rate is claimed but evidence is incomplete or unsatisfactory or quota critical procedure has been introduced
- Tariff classification is in dispute (note that this applies to genuine disputes and entries are not acceptable with security if the importer, or their authorised agent, has simply failed to determine and declare the tariff declaration)
- Specific directions have been issued by a customs headquarters branch allowing declaration by security

**C. Bonds and undertakings**

i. A bond is an instrument, under seal, by which the person entering into it bind themselves to pay to the Crown specified sums of money on breach of any of the terms mentioned.

Bonds should not be used for securing customs duties and similar EU import duties. This will also include Anti-Dumping Duty and all customs duties on agricultural goods. Alternative methods of security need to be used.

Bonds are classified as follows:

- Ordinary bonds each covering a specific transaction



- General bonds covering a number of transactions of a similar kind or relating to conditions which are likely to be observed for an indefinite period or during the continuance of a concession; or given by a parent company to cover transactions by that company and associated companies
  - Premises bond covering both the premises and their contents
  - Comprehensive bonds covering liabilities under both general and premises bonds
- i. An undertaking is an official document, signed by an importer, or an authorised agent, by which they undertake to pay duty and any other charges due on goods imported under duty relief provisions, if there is a breach of any of the conditions of the relief. Undertakings may also be made for the subsequent production of certain documents.

#### **5.1.6 Reporting the diversion of imported goods to the NCH: Diversion of imported goods including part and/or split consignments from one location to another**

Note that until further notice is provided, the submission of C6 forms will still be submitted via CHIEF. Please refer to the CHIEF UK Trade Tariff for more information.

##### **Goods diverted to an inventory linked location**

When goods are diverted to an inventory linked location, a form C21 or inventory linked C21 transaction via the CSP will be required. Further details of the inventory release process under CDS will be provided as the service is developed.

#### **5.1.7 Examination of the goods by the consignee or declarant before a declaration is made**

When a consignee or their declarant is unable to complete a declaration because they don't have enough information about the goods they may ask customs at the place of presentation for permission to examine or sample the goods under their supervision.

Whenever sampling is requested (and in some other cases) a written application will be required, signed by the person making the request and containing:

- the name and address of the applicant
- the location of the goods
- all other information necessary to identify the goods

#### **5.1.8 Trader identification: Economic Operator Registration Identification (EORI) number**

EORI was introduced in the EU on 1 July 2009. EORI replaced the previous national system Trader Unique Reference Number (TURN).

The identity of a trader is a combination of the country code of the issuing country and the identity reference allocated by that country. For UK traders enter 'GB' followed by the trader's EORI number.

In the UK, identities are EORI numbers which are (with a few minor exceptions) 12 characters long with a GB prefix. Please note that new EORI numbers may not automatically follow the VAT number format.

Example EORI number is: GB123456789000.

##### **Notes**

Some government departments and agencies have been issued with special registration numbers. Private individuals who are not registered for EORI should not enter any identification number on a declaration – the name and address of the private individual should be declared.

For commercial importations an EORI number must be used unless a specific legal exemption applies (Article 5 EU Reg No. 2015/2446). This applies to all commercial imports including 'one off' consignments.

For non-EU traders who do not require an EORI number, under Article 5 EU Reg No. 2015/2446, enter:

- '00500' in D.E. 2/2 Additional Information
- '00500' in the Name section of D.E. 3/15 (Importer's Name and Address) prefaced by the non-EU country code of the importer followed by their name and
- Enter their address as normal in the remaining sections of D.E. 3/15

**Applying for an EORI number**

To apply for an EORI, you must submit an EORI application form available at:

- registered for VAT (if you didn't get one when registering for VAT online)
- not VAT-registered and you're exporting\*
- not VAT-registered and you're importing\*

\*Note: Not applicable to persons importing or exporting in a non-business capacity. Some types of commercial activities are also exempt from the requirement to use an EORI (e.g. some Temporary Admissions).

For economic operator's registering for VAT via HMRC online services who have indicated the requirement for an EORI number, there's no need to submit an EORI application form.

If after 3 working days the EORI number has not been sent to you, by email, you should contact the Applications Team through the EORI team.

Import VAT certificates (Form C79) will be issued under a different process under the CDS service – further details will be provided as this function is developed.

In addition, certain goods need special treatment:

Motor vehicles - for private importations, goods classified under UK Trade Tariff chapters 8703 and 8711 should be entered using Additional Procedure Code (D.E. 1/11) '1NV' ('means of transport permanently imported by private persons on payment of Customs Duty and VAT').

Firearms - if you are importing firearms classified within the UK Trade Tariff chapter 93 that require a Department for Business, Innovation and Skills (BIS) licence you should not enter these goods without an EORI, even if they are your own possessions or for private use. Licensing and Prohibition and Restriction requirements must be complied with, which includes the possession of an EORI number prior to issuing an import licence.

Racehorses - if privately owned and for non-business use, D.E. 3/16 may be left blank and the name and address should be entered in D.E. 3/15. If the horse is owned by a syndicate/other legal entity for business use, then an EORI number should be obtained and entered to D.E. 3/16.

Personal effects - for example personal possessions, holiday purchases, human remains – Please refer to the appropriate Additional Procedure Relief Code notes in Appendix 2: D.E. 1/11: Additional Procedure Codes (Cxx Series).

**5.1.9 Plain paper declarations**

Applications for approval to use plain paper declarations should be submitted at least 1 month before the facility is required, enclosing a plain paper declaration specimen and a removal note (if required) produced by the applicant’s terminal equipment for each of the plain paper versions of CDS declarations that the applicant intends to use.

Approval is subject to the following conditions:

Type	Conditions
Paper	All versions must be produced on A4 paper or continuous stationery perforated at A4 length, with a minimum weight of 55 grams per square metre. A tolerance of 1/2 inch wider and/or longer than A4 is acceptable.  The paper size and quality will be acceptable if produced within reasonable manufacturer’s tolerances.
Printing	All copies of the plain paper declaration must be clearly legible otherwise they may be rejected when lodged at the border. Paper should be properly aligned to avoid a page of the declaration overlapping the perforations. Any pages of the declaration which do overlap the perforation will be rejected by customs.
Declaration format	The format must be in accordance with the appropriate official form. In particular the following features are required: <ul style="list-style-type: none"> <li>- each line should contain 10 characters to the inch and there should be 6 lines to the inch vertically</li> <li>- the position and length of fields (including plain language fields) should conform</li> <li>- D.E. numbers must be computer printed onto the plain paper and aligned as shown for easier identification</li> <li>- D.E. numbers should be made easily distinguishable by printing the D.E. numbers in a type-size half that of the coded data, alternatively standard size box numbers may be printed but must then be underlined</li> <li>- if the space provided for any of the D.E.’s is insufficient, information should be continued on separate worksheets and D.E.’s endorsed ‘see worksheet attached’ (as part of the software print program)</li> </ul>
Data	The: <ul style="list-style-type: none"> <li>- plain paper declaration should be printed following entry input to, and acceptance by CDS</li> <li>- plain paper declaration as well as meeting requirements for plain language information, should also reproduce the data finally accepted by CDS taking into account any errors corrected following initial entry input</li> <li>- MRN and date should be captured automatically from the CDS acceptance response and included in the plain paper declaration</li> </ul>

Customs changes to printed declaration forms will require corresponding changes to plain paper declaration formats. This will require changes to traders’ plain paper declaration software programs at their own expense for implementation on the required date.

**6.0 Import Control System (ICS)**

This section of the UK Trade Tariff covers the operation of the ICS.

**6.1.1 Security and Safety legislation relating to imports into the EU**

The implementation of Security and Safety legislation is laid down in Commission Regulation 952/2013 (commonly known as the UCC). The Data elements for ICS are in Annex 30A of Commission Regulation 2454/93 until Community IT systems are updated. Once EU IT systems are updated, unlikely to be before 2020, Annex B of Implementing Regulation 2015/2446/EU.

**6.1.2 Import Control System (ICS)**

ICS requires the electronic submission of an Entry Summary Declaration (ENS) providing pre-arrival information to the customs authorities for all goods brought into the customs territory of the EU.

The responsibility for ensuring that ENSs are submitted lies with the 'carrier'. The carrier is defined as the 'operator of the active means of transport on or in which the goods are brought into the customs territory of the EU (for example the vessel, aircraft, train or road vehicle)'.

The ICS guidance outlines the processes carriers will need to follow when bringing goods into the EU via the UK.

**6.1.3 ICS main principles**

The ICS Entry Summary Declaration (ENS):

- should be submitted (within the deadlines set by the legislation) to the ICS electronic system of the member state where the first [air]port of entry into the EU is situated (the 'Office of First Entry' (OoFE))
- should include, in the specified format, the data elements of Annex 30A of Commission Regulation 2454/93 including information to identify:
  - the cargo
  - the traders involved in the movement
  - the vessel/aircraft
  - the envisaged route into and across the EU

It is the responsibility of the carrier to ensure that an ENS is submitted for all goods on board the vessel/aircraft entering the Union even where they remain on board during the passage of the vessel/aircraft through the EU.

It should be noted that an ENS for cargo arriving in deep sea containers must be submitted before loading of the goods on the vessel in the third country. Information may have to be provided many weeks in advance of actual arrival of the cargo.

**6.1.4 Time limits for lodging entry declarations**

The time limits laid down in Article 105 to 110 of Commission Regulation 2015/2446 for all modes of transport are as follows:

- containerised maritime cargo (except short sea containerised shipping) - at least 24 hours before commencement of loading of the vessel that brings the goods into the EU at the port of departure
- bulk/break bulk maritime cargo (except short sea bulk/ break bulk shipping) - at least 4 hours before arrival at the first port in the EU
- short sea shipping movements between:
  - Greenland
  - Faroe Islands
  - Ceuta
  - Melilla
  - Norway
  - Iceland
  - ports on the Baltic Sea
  - ports on the North Sea

- ports on the Black Sea or ports on the Mediterranean
- all ports of Morocco
- the EU (except French overseas departments, Azores, Madeira and Canary Islands to which other rules apply) at least 2 hours before arrival at the first port in the EU

Movements between a territory outside the EU and French overseas departments, Azores, Madeira and Canary Islands where the duration is less than 24 hours - at least 2 hours before arrival at the first port in the EU:

- Short haul flights (less than 4 hours duration) - at least by the time of the actual take off of the aircraft
- Long haul flights (more than 4 hours duration) - at least 4 hours before arrival at the first airport in the EU
- Rail and inland waterways - at least 2 hours before arrival at the customs OoFE in the EU
- Road traffic - at least 1 hour before arrival at the customs OoFE in the EU

#### **6.1.5 Movement Reference Number (MRN) - inclusion on CDS Import Declaration**

The MRN number is automatically generated by the ICS System and allocated to each ENS after successful validation, acceptance and registration. Importers or agents should include the information in D.E. 2/1 of the CDS declaration. Where an alternative previous Doc reference is not appropriate, i.e. temporary Storage (TS) reference. Please see App 3:D.E.2/1 – Previous Document Codes using code 355 for the Entry Summary Declaration (ENS).

#### **6.1.6 ICS Risk Assessment**

All information submitted to ICS will be assessed against a set of common (EU) risk criteria and any positive risks identified at the first [air]port of entry into the EU will be passed on to subsequent [air]ports in other member states (Offices of Subsequent Entry (OoSE)).

Where positive risk results are detected, Border Force (BF) (as delivery partners for HMRC at the UK frontier) will assess whether to intervene. This may mean issuing a 'Do Not Load' message (for maritime deep-sea cargo sector only), intercepting the goods on arrival in the UK, and/or forwarding the positive risk results to customs administration(s) in subsequent identified [air]port(s) in the EU.

#### **6.1.7 The ICS arrival notification**

Where the UK is either an OoFE or an OoSE, the lead carrier, should arrange for the electronic submission of an ICS 'Arrival Notification' to the UK ICS system when the means of transport carrying the goods reaches the UK.

The existing process for [air]port/inventory arrivals by inventory systems for legal presentation and CDS declaration purposes will not change, the ICS Arrival Notification is in addition to this. However, some inventory systems may include this additional functionality within existing processing - carriers should contact their EC Systems Provider for information on whether this functionality is available. At locations where Arrival Notification functionality is not being provided by the inventory system or where an inventory system is not in use, carriers must make provision for an electronic Arrival Notification (IE347) to be submitted to the ICS system - in common with all ICS functionality, no manual (paper) submission option is available.

#### **6.1.8 The ICS Diversion Request**

Where the active means of transport (vessel/aircraft/lorry) is to be diverted to an Office of First Entry in a member state which was not identified on the original ENS, the carrier must lodge a 'Diversion Request' to the initially declared OoFE. This office then transmits information to the actual OoFE about any consignments for which a positive risk was identified. If the declared OoFE did not find any risks, no information will be forwarded to the actual OoFE. The Diversion Request (IE323) must be submitted electronically.

**6.1.9 ICS operation in member states other than the UK**

Where cargo destined for the UK initially enters the EU via another member state traders will need to consult any ICS guidance issued by the member state responsible for the OoFE. The UK guidance can only cover the ICS process where the UK is OoFE.

**6.1.10 ICS information**

Further information on ICS in the UK, including the full guidance document can be found on the ICS web page.

**6.1.11 UK Fallback Arrangements for the ICS****If an Economic Operators system is unavailable**

The UK will not accept ICS declarations by 'other means' for example by paper, data key or email. Economic Operators will need to make arrangements for the Entry Summary Declaration (ENS) to be submitted by another Economic Operator on their behalf or keep trying to submit an ENS up to the point that the Arrival Notification is processed. The later the ENS is sent in these circumstances the greater the possibility of encountering delays upon arrival.

A valid ENS declaration will be required to be submitted to allow Economic Operators to fulfil their legal obligations.

Not being able to declare ENS data from their own systems due to system failure will not automatically be accepted as a valid excuse for not declaring an ENS to the UK ICS.

**If a CSP system is unavailable**

If a CSP system is unavailable, Economic Operators should operate under their individual CSPs fallback arrangements (usually by use of another CSP system) or submit their declaration via the Trader Front End (TFE).

If all CSP systems are unavailable, Economic Operators will need to either use the published CSP fallback provisions or use an alternative electronic method (such as, another traders system where the trader links to the front end) to allow the ENS to be declared.

**If the core UK ICS system, including TFE, is unavailable to both UK and Economic Operators**

Economic Operators and CSPs should continue to send messages to UK ICS until HMRC confirm the non-availability of the core ICS system. These will be queued until the system is restored. When the ICS system is restored, an ENS can be sent for consignments en-route that have not yet had the Arrival Notification processed.

HMRC will advise other member states when the UK ICS is not available so other MS can be aware that some consignments, particularly involving short flights, may not have a MRN allocated.

**7.0 Other import procedures**

In addition to the procedures already detailed for declaring goods at import several special arrangements exist to facilitate trade in a variety of different circumstances. These facilities are summarised in this section.

**7.1 Bulk consignments procedures**

Consignments eligible for relief under the following Additional Procedure Codes (D.E. 1/11):

C31; C35; C36; C56; may be *grouped* on a customs declaration subject to the following conditions:

- A valid EORI number is held by the importer
- Prior approval by customs is given
- The single item declaration is supported by a manifest, identifying the individual items in the consignment with enough detail for control purposes, subject to the satisfaction of NIRU. The manifest must be entered on the declaration in D.E. 2/3 using Doc Code 'N271', along with the reference number of the manifest

- Invoices for each item in the consignment must be held by the trader to support the manifest, except for un-invoiced documents, when details of the names and addresses of the consignor and consignee must be held - these will occasionally be required for verification by NIRU and must be produced on request

### **7.2 Low Value Bulking Imports (LVBI)**

LVBI is a customs simplification and trade facilitation which allows authorised traders to declare multiple consignments of low value goods on a single customs import declaration with a reduced data set. Further details about the consignments are retained in traders' records. The LVBI procedure will only be operated in CDS for the duration of dual running with CHIEF. At the end of the dual running phase, the LVBI procedure will no longer be provided by CDS.

LVBI can be used in CDS with the following Additional Procedure Codes (D.E. 1/11):

- 1LV: Low Value Bulking Imports (LVBI) in excess of £15 but not exceeding £135
- 2LV: Low Value Bulking Imports (LVBI) not exceeding £15

Prior authorisation for use of these Additional Procedure Codes must be obtained from:

National Rejected Imports Team (NRIT)  
HM Revenue and Customs  
Sapphire Plaza  
Watlington Street  
Reading  
Berkshire  
RG1 4TE

LVBI authorisation holders must follow the conditions/ instructions/ restrictions in their authorisations.

The Additional Procedure Codes shown above must not be used for goods:

- subject to a prohibition or restrictions (including any requiring licensing)
- intended for any customs regime or relief
- subject to Excise Duty

Please refer to the National Additional Procedure code notes in [Appendix 2B: D.E. 1/11: Additional Procedure Codes: National Codes](#), for more information on the conditions, restrictions and declaration completion instructions applicable to Additional Procedure Codes 1LV & 2LV.

Where goods are from multiple consignors or intended for multiple consignees, the declaration must be completed as follows:

#### **Multiple Consignors:**

Multiple consignors must be entered with an AI code '00200' with 'Various' entered against it in D.E. 2/2. '00200 - see list attached' is then entered in each of the name, street, city and postcode fields in D.E. 3/15 at header level.

The EORI field can be left blank for multiple consignors.

The country code field (D.E. 3/1) should contain the code for the country from which the goods have been exported

#### **Multiple Consignees:**

Multiple consignees must be entered with an AI code '00200' with 'Various' entered against it in D.E. 2/2. '00200' is then entered in each of the name, street, city and postcode fields in D.E. 3/15 at header level.

The EORI number of the LVBI authorisation holder must be entered to D.E. 3/16.

#### **Declarant:**

Where a separate agent is used, who differs from the LVBI approved entity, the agent's details must be entered as the Declarant/ Representative according to the completion rules provided in the UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide.

### **7.3 Simplification of the drawing up of customs declarations for goods falling under different tariff subheadings (Article 228 of the UCC DA)**

Where several different commodities are being imported, these may be eligible to be declared against a single goods description/ goods item on the customs declaration. This requires entering the commodity code which attracts the **highest** duty rate in D.E. 6/14 – 6/17, combined with AI Statement Code '00600' in D.E. 2/2, with 'Article 228, EU Reg. No. 2015/2447 applied' against the statement code.

**Note:** The following conditions must be met to use this simplification:

- The total value of the goods declared must not exceed £6,000
- Goods may not be subject to any prohibitions or restrictions
- Goods must not be subject to any licences
- Claims to quota may not be made
- Claims to preference are not allowed
- Goods must not be subject to CAP or ADD charges

### **7.4 Customs Freight Simplified Procedures (CFSP)**

CFSP offers streamlined processes for the declaration of goods, which will enable you to:

- Gain accelerated release of your goods from Customs at the (air)port or at authorised locations inland, subject to anti-smuggling checks
- Use CFSP in combination with normal declaration and warehouse procedures to suit the needs of your business
- Achieve cash flow benefits – the duty and Import VAT are not paid until the Supplementary Declaration (SD) is submitted
- Submit frontier declarations and all SDs by electronic means
- Build a partnership with HMRC so that assurance visits are cost effective, selected based on risk, and test the completeness of internal controls
- Use third-party service providers to submit electronic declarations

There are 2 types of CFSP authorisation:

- The Simplified Declaration Procedure (SDP) - used for releasing goods at the frontier to most customs procedures and which may be useful if you're importing perishable goods. This process involves a 2-part declaration process of a simplified declaration followed by a supplementary declaration
- Entry in the Declarant's records (EIDR), formerly known as Local Clearance Procedure (LCP) – a declaration is made in the Trader's records rather than directly to HMRC releasing them to a customs procedure, which is followed by a supplementary declaration

Full details of how CFSP declarations should be completed under CDS will be detailed separately as SDP completion instructions and EIDR completion instructions. The CDS Tariff will not refer to the completion of CFSP declarations. You can find out how to apply for authorisation for CFSP by completing a C&E48 form, and more information on CFSP is shown in Notices 760.



### **7.5 Goods imported by post**

Consignments of goods imported by letter or parcel post must comply with internationally agreed arrangements which are embodied in UK postal and customs regulations. One essential requirement is that postal packages must be accompanied by a properly completed customs declaration, either on form CN22 or CN23 (a 'green label') as appropriate, which describes in full the nature, quantity and value of the goods contained in the package.

Most imported postal packages are cleared by customs under this arrangement, but a full import declaration must be made for high value consignments (Goods which exceed the statistical value threshold under Article 144 UCC DA), and for goods which are eligible for certain duty or tax reliefs, or when further information about the goods is required.

Full information about the customs procedures for postal imports are contained in Notice 143. Where postal consignments require a full customs import declaration to be made, the instructions in either the CDS UK Trade Tariff, or the CHIEF UK Trade Tariff must be observed as appropriate.

### **7.6 Imports of personal and household effects**

Any manual declarations for personal and household effects will be made via CHIEF during Phase1 of CDS – please refer to the CHIEF UK Trade Tariff for further information.

### **7.7 Goods imported as merchandise in a passenger's baggage (MIB)**

All declarations for goods imported in a passenger's baggage will be made via CHIEF during Phase1 of CDS. Please refer to the CHIEF UK Trade Tariff for guidance on the completion of the declarations. Further information will be provided on the implementation of this service in CDS as the Programme develops.

### **7.8 ATA Carnets**

An ATA carnet is an international customs document that can be used in place of normal customs documents to temporarily export certain goods for use outside the EU. It can also be used to temporarily import non-EU goods for use in the UK/EU.

Full information about the use of ATA carnets can be obtained from Chambers of Commerce or can be found in Notice 104. Where required, ATA carnets can be declared to CDS using Additional Procedure Code '1AT' in D.E. 1/11: See [Appendix 2B: D.E. 1/11: Additional Procedure Codes: National Codes](#).

### **7.9 Customs Clearance Request (CCR) form C21**

The C21 Declaration Category will not be available in CDS during Phase1: All C21 declarations will be made via CHIEF during this phase. Please refer to the CHIEF UK Trade Tariff for guidance on the completion of these declarations. Further information will be provided on the implementation of this service in CDS as the Programme develops.

## **8.0 Imports to certain regimes**

### **8.1 Customs Warehousing**

#### **General**

This is an EU Special Procedure under which non-EU goods may be stored without payment of the Customs Duty and import VAT due.

Type R is a public warehouse authorised for use by warehouse keepers whose main business is the storage of goods deposited by other traders.

Type U is a private warehouse authorised for use by individual traders for the storage of goods. The warehouse keeper must be the same person as the depositor (declared as the Importer in D.E. 3/16) and is bound by the condition of warehousing. They do not have to own the goods.

**Entry to customs warehousing procedure**

Goods imported for customs warehousing must be declared to customs in the normal way using a customs declaration. However, goods can be entered to customs warehousing by the simplified declaration procedure SDP, and Entry in the Declarant's Records (EIDR) by authorised traders.

**Removal from customs warehousing procedure**

Removals from customs warehousing to free circulation and other suspensive procedures must be made for each individual removal or by using EIDR. Please see the 71xx series of codes in [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#).

Information on valuation for removals from customs warehouse is contained in Notice 252 for Customs Duty and Notice 702 VAT: Imports and warehoused goods for import VAT.

**Further information**

You can get more information about customs warehousing, including simplified procedures for removals in Notice 3001 or from the Imports and exports: general enquiries helpline.

**8.2 Excise Warehousing**

Goods in free circulation (Customs duties paid) may be stored in an Excise warehouse to suspend the payment of excise duty and VAT.

Excise warehousing takes place at premises specifically approved for this purpose and the goods must be in free circulation before they can enter the warehouse. Goods imported from non-EU countries must be declared in the normal way using a customs declaration before entering an excise warehouse. Please see the 07xx series of codes in [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#).

Goods acquired from other member states of the EU should be covered by an Administrative Accompanying Document (AAD).

Goods imported for excise warehousing are not subject to any requirement that they should be re-exported.

More information about the procedures for importation into excise warehouses or into registered or entered excise premises can be found in:

- Excise Notice 179: motor and heating fuels - general information and accounting for excise duty and VAT
- Excise Notice 197: receipt into and removal from an excise warehouse of excise goods
- Excise Notice 476: Tobacco Products Duty

**8.3 Temporary Admissions (TA)****Goods to be re-exported without alteration**

Relief from customs charges is available for goods which are imported for temporary use in the UK in a wide range of circumstances. The 'total' duty reliefs extend to import VAT for goods temporarily imported into the UK. For most goods security will be required for the full amount of duties and import VAT potentially due.

To claim relief an authorisation is required. This may be a full authorisation (pre-approved) or a one-off authorisation. An application for a one-off authorisation can be made at the time of a declaration for an Authorisation by Customs Declaration using the appropriate Procedure Code (D.E. 1/10) in the '53' series on a standard customs import declaration. This constitutes an application for relief under TA and a formal declaration that the conditions for the relief claimed are met and will be observed. Prior written application for full authorisation can also be made using form SP5.

If relief has been granted but the goods are subsequently released to free circulation instead of being re-exported, a diversion declaration must be made and any revenue paid.

Details of the goods and uses for which relief may be available, and the qualifying conditions are in Notice 3001.

The TA Procedure Codes in the 53xx series are listed in [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#).

### **Goods to be re-exported after processing**

Goods imported for processing (for example, for use in manufacture in the UK), with relief from customs duties or other charges. Goods may be subsequently re-exported to a non-EU country or diverted to free circulation on the payment of any suspended revenue. The procedure (which is governed by Council regulation 952/2013) is known as Inward Processing (IP), and declarations are made to IP using a Procedure Code (D.E. 1/10) in the 51xx series and are listed in [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#).

IP duty suspension means any import duties and other charges are not paid at the time of import but are payable if goods are placed on the home market in the Union.

Importers using IP must be authorised – this can be prior authorisation (Full) or Authorisation by Customs Declaration. Further information about these reliefs can be found in Notice 3001.

## **8.4 Re-importations**

### **8.4.1 Outward Processing**

Goods may be reimported into the UK, after processing outside the EU, with total or partial relief from duty if they were originally exported under Outward Processing (OP) arrangements, and the conditions of that procedure have been met. The rules governing OP are contained in EEC Council Regulation 952/2013.

For the simplified procedure, official evidence of the original exportation, obtained from customs at the time of export, must be presented with the import declaration. The relief is also available for goods which were originally exported from another member state if documentary evidence issued by customs in that member state is presented with the import declaration (INF2).

The relief is confined to that proportion of the imported goods which were originally exported.

More information about OP can be found in Notice 3001 and the procedure codes in [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#).

### **8.4.2 Returned Goods Relief**

For reimported goods which have not been processed outside the EU, Returned Goods Relief (RGR) exists. Under this procedure, free circulation goods exported from the EU may be wholly or partially relieved from import duty (which includes anti-dumping duties and agricultural levies) when they are returned providing this occurs within 3 years of their exportation.

Where goods meet the conditions for RGR, VAT relief is available provided the goods were not sold while outside the EU.

There are also special arrangements for reimported works of art. More details about these arrangements can be found in Notice 718.

Full details of the conditions for claiming RGR can be found in Notice 236. Please see the Procedure Codes series in [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) and the Additional Procedure Codes in [Appendix 2: D.E. 1/11: Additional Procedure Codes](#) for details on how to declare goods to RGR.

## **9.0 Special requirements for certain goods**

There are several situations when additional information to that generally required for imports must be entered on the import declaration. Please see [Appendix 4: D.E. 2/2 Additional Information Statement Codes](#), and the Procedure Code and Additional Procedure Code notes in [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) and [Appendix 2: D.E. 1/11: Additional Procedure Codes](#) respectively.

### **9.1 Common Agricultural Policy (CAP) goods**

Agricultural goods imported from non-EU countries may be liable to CAP charges, in addition to Customs Duty, consisting of:

- countervailing charges
- variable charges (specific element of Ad-Valorem customs duty)
- safeguard charges

They may also be subject to CAP licensing requirements.

A list of goods subject to CAP is contained in Notice 780.

CDS will determine most CAP charges at the rate applicable at the time of acceptance of the declaration, however, please observe the Import Data Element completion rules for any specific charges that must be calculated by an importer and entered to the declaration, or when an Additional Procedure Code may be required to indicate a special valuation measure is used for CAP.

Further details of the special provisions that apply to imports of CAP goods, including the application of CAP licensing may be found on the Gov.UK website, and in a series of leaflets and notices published by the Rural Payments Agency.

### **9.2 Hydrocarbon oil goods**

When hydrocarbon oil (including chargeable road fuel additives or substitutes liable to Excise Duty) is imported the description of the hydrocarbon oil in D.E. 6/8 of the import declaration must be enough to show whether it is liable at a reduced or rebated rate of Excise Duty. For additional information on excise classification, reduced and rebated rates of Excise Duty, and chargeable road fuel additives or substitutes, see UK Trade Tariff: excise duties, reliefs, drawbacks and allowances.

If rebate is claimed on imported hydrocarbon oil, or on the chargeable road fuel additives or substitutes the import declaration at manual locations must include in D.E. 4/3:

- the appropriate 'rebated rate' Tax Type code
- the effective (such as rebated) Excise Duty rate
- the actual net charge

If the effective rate is NIL this must be shown, and the amount column in D.E. 4/6 must be left blank.

If a conditionally reduced or rebated rate of hydrocarbon oil Excise Duty is being claimed (for example, for unmarked oil imported under a marking waiver) use Additional Procedure Code (D.E. 1/11) '1RE', Additional Information Code (D.E. 2/2) 'RED01' followed by a statement for the reason for the relief, and Document Code (D.E. 2/3) '9AIE' providing the reference number for the supporting evidence.

Additional Procedure Code (D.E. 1/11) '1TO' must be used for goods imported under the 'TIED OIL' scheme - Information about tied oil imports is given in Notice No.184A.

The quantity in standard litres (See UK Trade Tariff: excise duties, reliefs, drawbacks and allowances or Notice 179) must be shown in D.E. 6/2 Supplementary Units.

### **9.3 Animals, plants and fur skins**

Where animals (other than common, domestic or farm animals), reptiles, birds, plants, fur skins and articles containing fur skin and plumage are imported and these are exempted from the requirement to hold a permit or certificate under the EU CITES Regulations, declare Document Code 'Y900' in D.E. 2/3 stating that the goods being imported are not subject to restriction under that Act (see [Appendix 5: D.E. 2/3: Documents and Other Reference Codes](#)).

An appropriate document code from [Appendix 5: D.E. 2/3: Documents and Other Reference Codes](#), should also be used to state the presence of:

- ivory or tortoise-shell incorporated in goods which are not classified in commodity codes 050710, 050790, 960110 or 960190

#### **9.4 Containers and pallets**

For temporarily imported containers or pallets, an Additional Information statement code must be entered in D.E. 2/2. A full list of these codes can be found in [Appendix 4: D.E. 2/2: Additional Information Statement Codes](#). See Notice 3001.

#### **9.5 Supplementary statistical requirements**

Where the goods concerned are subject to a TARIC measure in relation to a CUS code, the CUS code must be provided. The provision of the CUS code is optional where no TARIC measure exists for the goods concerned, however supplementary statistics are compiled about chemicals of a value exceeding £1,000 and falling within Chapters 28 and 29 of the UK Trade Tariff.

For this purpose the precise chemical name and the 5-digit reference Chemical Abstracts Service (CAS) number shown in the EU Commission's publication 'European Customs Inventory of Chemicals' must be declared under the CUS Code in D.E. 6/13) on the declaration, or, if the chemical is not listed, the precise name in accordance with British Standard 2474/1983 and the words 'not listed' must be declared in D.E. 6/8 Description of Goods.

#### **9.6 Beer**

The Excise Duty on beer imported is assessed on the percentage of alcohol by volume.

The total net weight should be shown in D.E. 6/1 Net Mass, and the number of litres of beer in D.E. 6/2 Supplementary Units. The percentage of alcohol by volume is to be declared in D.E. 4/4 Measurement Unit Codes against code 'ASV' (See [Appendix 20: D.E. 8/7 & DE 4/4: Measurement Unit Codes](#)).

### **10.0 Documents to accompany declarations**

The rules regarding documents in support of SDP and EIDR declarations are set out in Notice 760. All supporting documentation required by EU and National legislation should be retained for customs audit purposes at the company's registered premises.

#### **10.1 Notice of arrival**

When declarations are submitted before the ship, aircraft or vehicle carrying the goods has arrived an individual notice of arrival is required. When the ship, aircraft or vehicle arrives at the place where the goods are to be unloaded the declaration on the notice of arrival must be completed and then re-submitted to customs. If any details on the declaration require amendment, the re-submitted notice of arrival must be accompanied by a request to this effect.

#### **10.2 Removal note**

A removal note (form C130) must be produced when goods are removed from a non-inventory linked location. When the goods have been cleared, the removal note will be stamped by customs to indicate that the goods can be removed, and the note will be returned to the importer consignee or their agent.

#### **10.3 Payment slip**

When duties or taxes are being paid in cash a payment slip (form C513) must be attached to manual declarations. Please note that manual declarations can only be submitted via CHIEF during CDS Phase1, and importers must therefore refer to the *CHIEF* UK Trade Tariff for guidance on completing manual declarations until further notice.

#### **10.4 Commercial invoices and packing lists**

The submission of paper-based documentation will be phased out in CDS and replaced by a service called Documentum. Further information will be provided by the CDS Programme as this service is rolled out. Until this process is fully implemented and instructions are provided otherwise, the existing *CHIEF* process should be followed:

Declarations must normally be supported by the commercial invoice for the goods. If Customs request sight of the invoice, and the importer wishes to have this invoice returned to them, they

must supply an extra copy for retention by customs. The invoice should include a clear description of the goods. If they are described in a foreign language a translation may be required.

When the invoice is made out to a person established in a member state other than the UK and scrutiny of the invoice is required, an additional copy of the invoice must be provided for certification by customs. This certified copy of the invoice will then be returned to the importer so that it can be forwarded to the person to whom the invoice is made out.

Unless details of the contents of individual packages are shown on the invoice, a packing list, weight note, or similar advice is usually needed as well. Facsimile copies of the invoice and of other supporting commercial documents are normally accepted.

When end-use relief ([Notice 3001](#)) is claimed on used goods and the original invoices are not available, a detailed list with estimated values is acceptable in place of invoices, if the detail is enough for the items to be identified.

If clearance of the goods is required urgently and any of the documents described above have not been received or need correction, alternative evidence in the form of telex or similar messages can be submitted instead. Customs will decide whether it is acceptable and whether subsequent confirmation is required.

#### **10.5 Documents supporting application for relief**

When relief from duty is claimed, the declaration must be supported by either documentary evidence to show that the conditions of the relief are met and/or an undertaking that they will be met, depending on the nature of the relief appropriate.

Further details of such reliefs are given in both [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) and [Appendix 2: D.E. 1/11: Additional Procedure Codes](#). In addition, the documents in support of a relief must be declared using the appropriate codes in [Appendix 5: D.E. 2/3: Documents and Other Reference Codes](#).

Guidance on reliefs, including the conditions and restrictions that apply, is also shown in HMRC Notices which can be accessed on Gov.uk.

Please note that failure to present documents in support of a relief may result in the requirement to repay any customs charges that have been relieved.

#### **10.6 Documents supporting declarations for goods claimed to be in free circulation or claims to preferential rates of duty and/or tariff quota reliefs**

##### **10.6.1 Tariff Preference**

When goods are claimed to be in free circulation the declaration must be completed with the appropriate Document Code in D.E. 2/3 for the certificate or origin declaration in support of the claim: please see [Appendix 5: D.E. 2/3: Documents and Other Reference Codes](#).

If a claim to a preferential rate of duty is made, the appropriate Preference Code must be declared in D.E. 4/17: please see [Appendix 12: D.E. 4/17: Preference Codes](#) for the list of codes that can be used. Claims to preference must be supported by documentary evidence that the goods are eligible for a preferential rate of duty please see [Appendix 5: D.E. 2/3: Documents and Other Reference Codes](#).

Further guidance about procedures for making claims on declarations for imported goods is in Notice 826 (for EU preferential treatment). Claims for Turkish preference must be supported by the appropriate movement certificate (ATR). Further information on claiming preferential treatment for Turkish goods is in Notice 812.

##### **10.6.2 Tariff Quotas**

Any serial number for tariff quota relief should be entered in Quota Order Number D.E. 8/1. This must be supported by documentary evidence that the goods are eligible for quota: please see [Appendix 5: D.E. 2/3: Documents and Other Reference](#)

Please see Notice 375 for tariff quota reliefs.

Where the necessary evidence to support the claim is not held, the claim will normally be accepted provisionally, and the goods will be released against suitable security, normally a guarantee or a deposit equal to the duty that would be payable if the claim were not granted. The guarantee will be discharged, or the deposit refunded when the evidence is produced, provided duty at the full rate has not been re-imposed or any applicable tariff quota has not exhausted.

#### **10.7 Import licences, permits and certificates**

If the goods require an EU or individual import licence, permit or certificate for their importation, the document, other than an open individual licence, must be attached to the declaration or declared either as being with the goods or the reason for its non-availability explained in D.E. 2/3: Please refer to the Import Data Element Completion Rules for more information and refer to [Appendix 5C: D.E. 2/3: Documents and Other Reference Codes: Licence Types](#).

#### **10.8 Assembly of supporting documents (for manual declarations made to CDS)**

Where documentary inspection is being made by customs, the processing of declarations will be made easier if, as far as possible, the documents are assembled (when they are required), by pinning rather than stapling, in the following order:

- notice of arrival (form C27)
- payment slip (form C513) (manual locations)
- removal note (form C130)
- deposit form C&E955 or C&E955(D)
- undertaking advice (form C578)
- original copy (6) of the declaration
- bulk declaration details (form C515 and form C515A continuation) or (forms C516 and C516A continuation)
- supporting documents, for example CT documents, preference certificates and invoices
- statistical copy (7) of the declaration (manual locations only)
- additional copy of the declaration when required
- importer's copy (8) of the declaration (VAT copy if required)
- declarant's copy if required

If customs' attention needs to be drawn to a particular document or procedure requiring priority treatment (for example a request for urgent clearance on form C1397, removal to trader's premises), the relevant document should be placed on top of the removal note.

Any continuation sheets are to be positioned with the original, statistical or other copies of the declaration.

#### **10.9 Consignee's/declarant's request for return of documents**

Importers or agents who wish to have certain documents supporting the declaration returned to them must complete form C1394.

#### **10.10 Acceptance of telexed information, facsimile documents and undertakings to produce documents**

The table at the end of this section explains when telexed information or facsimile copies (including documents produced by other electronic means) are normally acceptable in support of declarations and when an undertaking to produce documents may be given. The acceptance of these documents and undertakings is a concession which may be withdrawn from anyone who does not comply with the conditions specified here or by the local customs.

The examples given in the table are for guidance and are not necessarily exhaustive. For certain types of importation, original documents must be produced with the declaration. Information about documents not referred to in the table can be obtained from the customs office where the declaration is to be presented.

Entitlement to a preferential rate of duty is established only if the original document or proof of origin is declared on the declaration and is in the declarant’s possession and at customs disposal. If this rate ceases to apply before the original document is produced, the non-preferential rate of duty must be paid.

When subsequent production of an original document is required, security may have to be in the form of a deposit, although in most cases security is acceptable in the form of an individual undertaking or guarantee. Details of the types of security acceptable in particular circumstances and the time limits for production of the original document are shown in the table.

When importers or agents wish to obtain release of goods pending production of evidence of entitlement to preference by paying the preferential rate of duty outright and securing the balance by cashless security, the guidelines in paragraph 5.1.5 should be followed.

In all cases customs reserve the right to require production of the original document when the declaration is presented, or before the goods are cleared or after clearance has been given.

Supporting documents which were not available when the declaration was submitted to customs must be produced subsequently. They must be presented within 14 days (unless the following table indicates otherwise) to the HMRC National Clearance Hub (NCH):

HM Revenue and Customs  
 National Clearance Hub  
 Ralli Quays  
 3 Stanley Street  
 Salford  
 M60 9LA

Document	Is telexed information acceptable?	Is facsimile copy acceptable in place of original document?	Must original document always be produced?	Type of security required pending production	What is the time limit for production?
Commercial invoice, packing list, weight note or similar advice <sup>4 5 6</sup>	Yes. Unconditionally for declarations on which no duty is payable or which don’t require a Form C105 for VAT purposes and declarations for goods liable only to specific duty; provisionally for all other declarations, pending production of the actual document. <sup>7</sup>	Yes	No	For invoice; an undertaking given on the declaration, if subsequent production is required	14 days



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Document	Is telexed information acceptable?	Is facsimile copy acceptable in place of original document?	Must original document always be produced?	Type of security required pending production	What is the time limit for production?
Preference certificates (except ATR1 and ATR3 forms) for goods subject to preference other than those subject to tariff quotas	No	No	Yes	Deposit of duty in dispute or Guarantee	4 months <sup>8</sup>
Preference certificates (except ATR1 and ATR3 forms) for goods subject to preference subject to tariff quotas	No	No	Yes	Deposit of duty in dispute; or Guarantee	4 months <sup>9</sup>
Common Agricultural Policy (CAP); Import Licences	Yes -from issuing authority	No <sup>10</sup>	Yes	Undertaking declaration plus, where document determines rate, deposit at full rate of potential charge; or Guarantee	14 days
EU Turkey movement certificates ATR	No	No	Yes	(a) undertaking on declaration and guarantee	(a) 4 months from date of declaration
Particular goods: (a) Beer: declaration of quantity and Alcohol by Volume (ABV%)	Yes	Yes	Yes	General Bond	Pending result test

<b>Document</b>	<b>Is telexed information acceptable?</b>	<b>Is facsimile copy acceptable in place of original document?</b>	<b>Must original document always be produced?</b>	<b>Type of security required pending production</b>	<b>What is the time limit for production?</b>
Particular goods: (b) Wines and spirits of in cask: list of capacities and contents	Yes	Yes	No	General Bond	Pending result test
Particular goods: (c) Oils in packages: of weight note or packing note	Yes	Yes	No	General Bond	Pending result test
Particular goods: (d) Duty free oils for of industrial oil relief scheme (see Notice 184A): certificate by approved person or agent.	No	Yes	No	General Bond	Pending result test

Any guarantee must be endorsed by a bank or Financial institution approved by HMRC.

Where these manifest extracts are used, the original invoices must be retained in declaration number order, so they can be easily retrieved for inspection by HMRC, if needed.

### **11.0 Check List**

#### **11.1 General**

The simple checks listed below should be carried out before presentation of the declaration to customs. They will help to detect errors and omissions and avoid unnecessary delay to the clearance of goods. The list is not exhaustive, and it includes some items which may not be applicable to all types of importation.

#### **11.2 Completeness of the declaration**

The intention of this section is to assist with the completion of customs declarations.

Check that no Data Element on the declaration which should be completed has been left blank: Check [Appendix 21: Declaration Category Data Sets](#) to identify the mandatory D.E.'s and the D.E.'s which must be completed in certain circumstances as defined in the notes to the Appendix.

Where appropriate, the following checks should be made:

- the duty deferment approval number(s) in D.E. 2/6 are correct
- the EORI number(s) (where held) are correct for the D.E.'s in Data Group 3

- the Procedure Code and Additional Procedure Codes in D.E. 1/10 & D.E. 1/11 are correct
- all document codes and additional information codes required for the procedure are entered
- for goods liable to ad valorem duty, the valuation method has been declared in D.E. 4/16
- any additions or deductions have been correctly entered to D.E. 4/9

### **11.3 Tariff, statistical and VAT classification**

Check that:

- the description of goods in D.E. 6/8 and the commodity code in D.E. 6/14 to 6/17 are declared correctly and consistent with each other
- where required, any exemptions or reductions to national taxes appropriate to the commodity code are entered in D.E. 6/17
- for goods chargeable with VAT, any adjustment for VAT to the item price entered in D.E. 4/14 is correctly declared in D.E. 4/9
- where a claim to preference or quota is being made, the codes declared in D.E. 5/14, D.E. 5/15, D.E. 8/1 are correct
- where tariff measures or licenses or certificates are required the data in D.E. 2/2, 2/3 and 4/3 to 4/8 are consistent with the claim

Any Binding Tariff Information (BTI) Reference Number, if held, should be entered in D.E. 2/3 against Doc Code 'C626' See [Appendix 5: D.E. 2/3: Documents and Other Reference](#) for more information.

### **11.4 Quantity and value**

Check that:

- all the goods and the invoice value for each goods item has been declared as required in D.E. 4/14
- the quantities are expressed in figures only and in the correct units
- the proper valuation method has been used and any adjustments appropriate to that method have been made

### **11.5 Calculations**

Ensure that the method of payment code is properly completed against each tax type. Carry out a check for any manual duty calculations to detect any obvious errors, such as misplaced decimal points and/or transposed figures, in:

- currency conversions
- quantities
- values
- amounts of duty or other charges

Tax lines are to be completed according to the rules of the D.E. rules and the Procedure Code concerned.

### **11.6 Supporting documents**

Check that all the relevant supporting documents have been declared in D.E. 2/3 and with the appropriate status code.

Where declarations have been pre-lodged and a documentary inspection is anticipated, copies have been provided to the NCH as per section 5.1.2.

Where declarations are processed as paperless declarations all accompanying documentation specified within this section should be retained for customs audit purposes at the company's registered premises, that is:

- notice of arrival
- payment slip or deposit detail slip

- removal note
- duty deferment 'specific authority'
- import licence, permit or certificate; other licences or certificates
- documentary proof of origin for textile goods
- invoice or other evidence of value, packing list, specification and, where necessary, translations
- evidence of freight charges
- form VAT 905 where relief from VAT is claimed at the time of importation in respect of antiques, works of art and scientific collections
- additional copies of the invoice:
  - if evidence of duty payment is required
  - for VAT (where goods are consigned to more than one consignee, like 'bulked' declarations)
  - if some of the goods on the invoice are to be entered on a separate declaration
  - if the invoice is made out to a person established in a member state of the EU other than the UK
  - if necessary to identify goods when a claim is made to end-use relief
  - if chemicals in tariff chapters 28 and 29
  - if gold falling within commodity codes 710811 710812, 710813 and 710820
  - if crude oil falling within commodity code 270900
- evidence of free circulation status or entitlement to preferential duty rates or tariff quota relief
- importer's authority when required for the declarant to give an undertaking or to make a special request, claim or declaration
- work sheet when:
  - there are several invoices
  - the declaration consists of more than one item
  - manual duty calculations have been made
  - the goods are subject to Excise Duty, Anti-Dumping Duty, and/or CAP charges and calculations cannot be shown on the declaration itself, because there is not enough space
- form C578, where an undertaking to produce form C105A, invoice, CAP licence or facsimile preference certificate has been given

#### **12.0 Underpayments of customs charges: post-clearance demand notes**

The National C18 Team, Belfast is responsible for the processing of declarations in respect of C18 Post Clearance Demand Notes. Contact the National C18 Team:

Dorchester House, 52-58 Great Victoria Street,  
Belfast,

Antrim

BT1 3ET

phone: 03000 587533 or email: NPCC@hmrc.gsi.gov.uk

See Notice 199 Section 7.

#### **13.0 Claim for repayment or remission of import duties (including excise duties)**

See section 8 of Notice 199.

#### **14.0 Non-availability of computer systems: fallback**

Further information on CDS fallback will be provided in a later version of the CDS UK Trade Tariff.

**UK Trade Tariff, CDS Volume 3, Import Declaration Completion Guide**

**General Notes on Reading Data Element Completion Rules:**

**Data element overview table**

The table shown, at the start of each data item, identifies in column:

1. Which types of declaration require the completion of the data element (Declaration Categories)
2. The number and type of characters allowed in the field (Field format)
3. The number of times the data element may be used at header level (Number of occurrences at header level)
4. The number of times the data element may be used at item level (Number of occurrences at item level)

For example:

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
C21, H1, H2, H3, H4, H5 & I1	a2	1x	99x

**Declaration Categories:**

The data element completion rules provided in this document indicate for which types (categories) of declarations the data element is required, for example, data element 1/1 needs to be completed for categories: C21, H1, H2, H3, H4, H5 & I1.

The table below explains which categories of declarations these are, for example I1: Import Simplified Declaration

Declaration Categories	Description
C21	(Air) Port inventory release message
H1	Declaration for release for free circulation and special procedure: specific use (end use)
H2	Special procedure: storage (customs warehousing)
H3	Special procedure: specific use (temporary admission)
H4	Special procedure: processing (inward processing)
H5	Declaration for the introduction of goods in the context of trade with special fiscal territories
I1	Import Simplified declaration

For correlation purposes:

- Full customs declarations are referred to under the Union Customs Code as standard customs declarations

Declaration categories H1, H3, H4 and H5 will be used for the Supplementary Declaration data sets.

Appendix 21: Declaration Category Data Sets provides a detailed breakdown of the specific data elements needed for each declaration category.

There is a separate table in Appendix 21 for each declaration category type, for example H1 data set.

These tables also provide a cross reference from the new element data number to the previous SADH box reference number for correlation purposes.

The data set tables in Appendix 21 also state whether the data element is mandatory in all cases, optional for the declarant or dependant on the circumstances being declared.

**Field Format**

The column showing field format in the table at the start of each data element indicates the requirements for the data type and the data length. The codes for the data types are as follows:

- a: alphabetic
- n: numeric
- an: alphanumeric

The number following the code indicates the admissible data length.

The following further rules apply:

- If there are no dots between the character type indicator and the length of the field indicator, then the data element has a fixed length and the full number of characters must be completed. For example: a2 indicates that 2 alpha characters must be used.
- The optional two dots before the length indicator mean that the data has no fixed length, but it can have up to a number of digits, as specified by the length indicator. For example: an..4 indicates that a up to 4 alpha numeric characters may be used
- A comma in the data length means that the data element can include decimals, the digit before the comma indicates the total length of the data element. The digit after the comma indicates the maximum number of digits that may be used after the decimal point.

For example, n16,2 means the maximum field length is 16 digits of which two may be decimal places.

- Therefore, if using 2 decimal places a maximum of 14 digits may be declared prior to the decimal place.
- If you are not declaring any decimal places, the full 16 digits may be used to indicate the whole number.
- You cannot declare 16 digits plus 2 decimal places

Examples of field lengths and formats:

- a1: 1 alphabetic character, fixed length
- n2: 2 numeric characters, fixed length
- an3 3 alphanumeric characters, fixed length
- a..4: up to 4 alphabetic characters
- n..5: up to 5 numeric characters
- an..6: up to 6 alphanumeric characters
- n..7,2: up to 7 numeric characters in total including maximum 2 decimal.

Please Note: Where the field specifies Alpha characters only, it must be completed in upper case. For example “Field Length a2” to be completed in capitals i.e. GB.

**Data Groups:**

Within the Union Customs Code (EU Reg. No 952/2013 (UCC)) the declaration data elements are grouped into sections:

Group	Description
1	Message Information (including Procedure Codes)
2	References of Messages, Document, Certificates and Authorisations
3	Parties
4	Valuation Information and Taxes
5	Dates, Times, Periods, Places, Countries and Regions
6	Goods Identification
7	Transport Information (Modes, Means and Equipment)
8	Other Data Elements (Statistical Data, Guarantees and Tariff Related Data)

Each data element will begin with the number of the Data Group it belongs to, for example, Importer Identification Number, which is included under 'Data Group 3: Parties' begins with number 3. Its data element number is D.E. 3/16

**Notes:**

In several cases the following instructions indicate that Data Elements are to be left blank. Some of these data elements may have been completed on declarations arriving from other Member States. Where that is the case and they are being used as import declarations in this country the information must be allowed to stand - it must not be deleted or erased.

**Navigating the CDS Tariff Declaration Completion Rules:**

When completing a CDS Customs Declaration, it is recommended that you:

- Begin with the relevant Declaration Category Table in Appendix 21 for the type of declaration being made, for example, [Appendix 21A: Declaration Category Data Sets H1](#) for a free circulation supplementary declaration.
- The UK Trade Tariff, Volume 2 should then be consulted to find the commodity code to be used for the goods being declared and identify any specific tariff measures which may apply to the commodity code.
- The Index list for the 4-digit Procedure Codes in [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) should then be used to identify the appropriate procedure code to be declared in D.E. 1/10 for the treatment or use to which the goods will be placed
- The Index List for the Additional Procedure Codes in [Appendix 2: D.E. 1/11: Additional Procedure Codes](#) should be used to identify any supplementary conditions that apply to the intended usage for the goods.
- [Appendix 4: D.E. 2/2: Additional Information Statement Codes](#) should then be examined to identify any additional information to be declared, as defined in the Procedure and Additional Procedure Code completion instructions and the UK Trade Tariff: Volume 2 (commodity and procedure code specific requirements)
- [Appendix 5: D.E. 2/3: Documents and Other Reference Codes](#) should be used to identify and specific documents, licences, certificates or authorisations that need to be declared to place the goods to their intended use or enter them to the Customs territory of the EU.
- The main [UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide](#) should then be used, in conjunction with the additional completion instructions provided in appendices 1 and 2 to complete the customs declaration according to the commodity code and procedures to be used.
- The declaration should be completed with continued reference to the appropriate Appendices (please see the [Appendices Index list](#) for details) for the specific data element to identify any specific codes to be used, such as preference indicators, delivery terms and country codes.

**Data Element Completion Rules:**

**Group 1: Message Information (including Procedure Codes)**

The Accept Date (tax point date for Simplified Declaration Procedure (SDP) and Entry in Declarant's Records (EIDR)) Supplementary Declarations (Additional Declaration Types Y or Z in D.E. 1/2) should be declared as part of the XML message schema. It does not have a specific data element.

**D.E. 1/1 Declaration Type (Box 1: Declaration First Subdivision)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
C21, H1, H2, H3, H4, H5 & I1	a2	1x	NA

**All Declaration Categories:**

Enter the type of declaration as follows:

Code	Type of declaration
IM	For trade with countries and territories situated outside of the Customs Territory of the Union. For placing non-Union goods under a customs procedure in the context of trade between Member States.
CO	All the goods being declared are from a Special Fiscal Territory of the EU or a country with which the EU has formed a Customs Union.

**Notes:**

D.E. 1/1 must be left blank on paper declaration continuation sheets when used.

**D.E. 1/2 Additional Declaration Type (Box 1: Declaration Second Subdivision)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
C21, H1, H2, H3, H4, H5 & I1	a1	1x	NA

**All Declaration Categories:**

Used to indicate both the type of declaration and if the goods have arrived or not at the goods location. For electronic declarations the code used must be consistent with the CDS transaction being used.

For correlation purposes:

- Full Customs declarations are referred to under the Union Customs Code as Standard Customs declarations
- Simplified Frontier Declarations (SFDs) used under Customs Freight Simplified Procedures are referred to under the Union Customs Code as Simplified Declarations

Code	Type of declaration	Goods Arrived or not
A	Standard customs declaration	Goods arrived
B*	Simplified declaration on an occasional basis	Goods arrived
C**	Simplified declaration with regular use (pre-authorised)	Goods arrived
D	Standard customs declaration	Goods not arrived
E*	Simplified declaration on an occasional basis	Goods not arrived
F**	Simplified declaration with regular use (pre-authorised)	Goods not arrived



Code	Type of declaration	Goods Arrived or not
J	C21	Goods arrived
K	C21	Goods not arrived
Y***	Supplementary declaration covered by types C and F	Goods arrived
Z***	Supplementary declarations for Entry in Declarants Records	Goods arrived

\*The data set to be used for the B and E additional declaration types will be specified in the completion notes for the custom procedure being used. Unless specified in the D.E. 1/10 and 1/11 Procedure codes notes, types B and E may not be used. See [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) and [Appendix 2: D.E. 1/11: Additional Procedure Codes](#) for more details.

**\*\*For (C and F): I1 data requirements identified within these data element completion rules are for normal simplified declarations only.**

The specific data elements in the following pages will indicate where completion on an I1 is only mandatory for:

- Controlled goods being entered on a simplified declaration or
- A claim to a tariff quota is being made on the simplified declaration.

Where the customs procedure being declared requires additional data to be provided, these will be over and above the data elements identified against the I1 data set indicated in the following pages. The specific completion rules detailed in the [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) or [Appendix 2: D.E. 1/11: Additional Procedure Codes](#) completion notes should be followed.

**Where the Procedure Code requires the completion of the I1 as a standard H1 data set, the completion rules, as specified for the H1 declaration should be followed.**

\*\*\*Additional Declaration Types Y and Z must be completed using the appropriate data set for the H1, H3, H4 and H5 standard customs declaration data sets, dependent on the customs procedure being used.

**Notes:**

D.E. 1/2 must be left blank on paper declaration continuation sheets when used.

**D.E. 1/6 Goods Item Number (Box 32: Item Number)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H2, H3, H4, H5 & I1	n..3	NA	1x

**All Declaration Categories:**

Number of the item in relation to the total number of items contained in the declaration, the summary declaration, notification, or where there is more than one item of goods.

Enter in sequential number order, up to a maximum of 999, the item number.

**Notes:**

If a declaration is amended and a goods item is removed, the goods item number relating to the removed item cannot be reused.

For example, if on a 12-item declaration, item number 11 is removed in an amendment, then item number 11 cannot be reused for a different goods item on the declaration. Item 12 would also not be re-numbered and remains as item 12.

For paper declarations: Enter the item number (in sequential number order), up to the total declared in D.E. 1/9 (ex-box 5).

**D.E. 1/8 Signature/ Authentication (Box 54: Place and Date, Signature and Name of the Declarant/ Representative)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
C21, H1, H2, H3, H4, H5 & I1	an..35	1x	NA

**All Declaration Categories:**

Where, as a result of declaration processing, it is determined that customs will accept a declaration without the need for the presentation of the paper copy, the user identity used to lodge a declaration with CDS will replace the hand-written signature as the authentication credential for that declaration. The CDS role identified by the user identity will determine the liability for all data transmitted in that declaration. In a paperless environment the user identity will have the same legal status as the hand-written signature on the paper declaration.

Individual liability will rest with the signatory within the company for the use of that credential (for instance, the user identity). If there is to be a change of person who will act as signatory, this must be notified immediately to HMRC in writing, whereupon its records will be updated

**Notes:**

**Authorised Signatories:**

The declaration must be signed according to the following rules. If the importer is:

- An individual, by that individual or an employee who has been authorised in writing
- A partnership, by one of the partners, or one of their employees authorised in writing by a partner
- A company incorporated in the UK under the companies acts, by a director or the secretary, or an employee of the company authorised in writing by a director or the secretary
- A corporation incorporated in the UK by statute, by a person authorised by law to sign for the corporation, or an employee of the corporation authorised in writing by such a person
- A foreign firm or company, or a corporation incorporated abroad by statute, by a person authorised by the law of the country in which the firm or company, is established

Alternatively, the declaration may be signed on behalf of the importer by any firm, company or individual to whom the importer has given the authority to act as a declarant for customs purposes. The manner of authorisation is a matter of arrangement between importers and their declarant but, in giving authority to a declarant, the importer will be assumed to have given authority to the clerks and servants authorised by the agent to carry out all of the importer’s customs business. Customs may at any time require evidence that a declarant has been authorised by an importer to sign declarations on the importer’s behalf.

**Paper Declarations:**

Where paper-based declarations are concerned, the original of the handwritten signature of the person concerned must be given on the copy of the declaration which is to remain at the office of import, followed by the full name of that person. Where that person is not a natural person, the signatory should add his capacity after his signature and full name.

In signing D.E. 1/8, a legal declaration is being made that the details shown on the form and any continuation sheets are true and complete and that the requirements of any national or Union legislation have been met.

When a declaration partly completed in another member state is being used as the import declaration, the person signing D.E. 1/8 is committing themselves to the accuracy of all the information on the form, including that which was already completed when they received the document.

**Use of Representatives or Agents to submit the declaration on the importer's/ legal declarant's behalf:**

Article 5(15) of Council Regulation EU No. 952/2013 (Union Customs Code (UCC)) defines the legal declarant as:

The person lodging a customs declaration in his or her own name or the person in whose name such a declaration is lodged.

Where the legal declarant (for example importer) is completing the declaration themselves under 'self-representation', they shall be liable for the content of all declarations so completed and submitted.

Article 18 of EU Reg. No. 952/2013 (UCC) permits customs representatives to be appointed to act on another person's behalf. This representation may be:

**Direct:** the representative acts in the name and on behalf of the other person. The liability rests with the original party (usually the importer). This is dependent on the representative holding appropriate evidence of their empowerment to act on behalf of the original party and can demonstrate that the original party's instructions have been followed.

**Indirect:** the representative acts in their own name but on behalf of another person. The liability is held jointly and severally between both parties.

Article 5(6) of EU Reg. No. 952/2013 (UCC) defines a representative as:

Any person appointed by another person to carry out the acts and formalities required under the customs legislation in his or her dealings with customs authorities.

**Direct Representation:**

Where the representative or agent is acting as a 'direct' representative, in the name of and on behalf of another person and is transmitting the declaration under the representative's/ agent's own user identity, the representative/ agent must hold (and be able to produce on request to customs) written authority of their powers to act. Failure to do so will result in liability resting with the representative.

In this example, the representative's details would be declared in D.E. 3/17 or 3/18 (declarant's identity). The Representative status declared in D.E. 3/21 would show Direct, code '2'.

**Direct representation and sub-agents:**

Where a representative/ agent delegates the making of a declaration to a sub-agent, and the sub-agent submits the declaration on behalf of the first agent but using the sub-agent's user identity as the authentication credential; the sub-agent must hold (and be able to produce on request to customs) written authority to act and the instructions provided for the completion of the declaration's particulars. Failure to produce written authority will result in liability resting with the sub-agent. The sub-agent must be declared in D.E. 3/17 or 3/18 (Declarant's identity).

The representative, originally contracted to complete the customs declaration and formalities on behalf of the importer must be declared as the Representative on the declaration and appear in D.E. 3/19 or 3/20 (Representative's identity). The representative status declared in D.E. 3/21 indicates the relationship between the representative and the importer, not the sub-agent and any other party. The Representative retains responsibility for ensuring the declaration is made in accordance with the instructions provided by the importer.

**Indirect Representation:**

Where the representative or agent is acting as an 'indirect' representative in his/ her own name, but on behalf of another person, both parties accept joint liability for all data transmitted under the user identity. A representative or agent failing to state the level of representation on the electronic declaration will be deemed to be acting in his/ her own name and on his/ her own behalf.

In this example, the representative's details would be declared in D.E. 3/17 or 3/18 (declarant's identity). The Representative status declared in D.E. 3/21 would show Indirect, code '3'.

**Indirect representation and sub-agents:**

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Where a representative/ agent delegates the making of a declaration to a sub- agent, in an 'indirect' capacity on behalf of the first agent (but using the sub-agent's user identity as the authentication credential), then the sub-agent must be declared in D.E. 3/17 or 3/18 (declarant's identity).

The representative, originally contracted to complete the customs declaration and formalities on behalf of the importer must be declared as the Representative on the declaration and appear in D.E. 3/19 or 3/20 (representative's identity). The representative status declared in D.E. 3/21 indicates the relationship between the representative and the importer, not the sub-agent and any other party.

The Representative retains joint and several liability with the importer for the customs debt.

### D.E. 1/9 Total Number of Items (Box 5: Items)

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
C21, H1, H2, H3, H4, H5 & I1	n..3	1x	NA

#### All Declaration Categories:

Enter the total number of items declared on the customs declaration. The number of items must correspond to the total number of 'description of goods' (D.E. 6/8) completed.

The maximum number of items that is to be entered is 999. If there are more than 999 items, then further declarations must be submitted for the balance of the items.

#### Notes:

If a declaration is amended and a goods item is removed, the 'total number of items' data element must be amended to declare the new total.

For example, if on a 12-item declaration, item number 11 is removed in an amendment, then the total number of items must be updated to declare 11. However, as explained under D.E. 1/6 item 12 must not be re-numbered.

For paper declarations: Any description of goods data elements on the declaration continuation sheets which are not used must be crossed through.

### D.E. 1/10 Procedure (Box 37: Procedure)

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
C21, H1, H2, H3, H4, H5 & I1	an4 Requested procedure code: an2 + Previous procedure code: an2	NA	1x

#### All Declaration Categories:

Enter the appropriate (4-digit) Procedure Code from those detailed in [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#). Use the Procedure Code index list and their completion notes to help you identify the correct code to use and for guidance on how to complete the declaration.

Only one 4-digit Procedure Code can be declared against each goods item in D.E. 1/10, however, this may be tailored to the specific circumstances for the goods treatment by the use of multiple Additional Procedure Codes in D.E. 1/11.

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The 4-digit Procedure Code is made up using:

- The first and second digits which indicate the Requested Procedure: the customs procedure to which the goods are being entered.
- The third and fourth digits which indicate the Previous Procedure: the customs procedure from which the goods are being removed. 00 as the third and fourth digits indicate that the goods have not been subject to any previous procedure.

The use of a Procedure Code in this data element constitutes a formal declaration that the conditions of the relevant regulations (including but not restricted to):

- Council Regulation (EU) 952/2013
- Commission Delegated Regulation (EU) 2015/2446 and
- Commission Implementing Regulation (EU) 2015/2447

Will be complied with and binds the legal declarant accordingly.

The use of a Procedure Code is an undertaking by the importer/representative to pay to the Commissioners of HMRC immediately, on demand, any duties or other charges due in respect of the goods in question if the conditions of the specific procedure are not met.

Representatives/ Agents must have prior written approval from the legal declarant (holder of the procedure) to enter goods to a specific procedure on their behalf and must ensure a copy of the declaration is returned to the holder of the procedure.

### Notes:

Procedure Codes may only be declared with the relevant Declaration Category, as defined in the table below. Procedure Codes used on a customs declaration must all be from the same Declaration Category, for example a Procedure Code from H2 may not be combined with a Procedure Code from H4 on the same customs declaration.

Declaration Category	Declaration Title	Allowable Requested Procedure Codes (Digits 1 and 2)
H1	Declaration for release for free circulation and special procedure: specific use (end use)	01, 07, 40, 42, 44, 61
H2	Special procedure: storage (customs warehousing)	71
H3	Special procedure: specific use (temporary admission)	53
H4	Special procedure: processing (inward processing)	51
H5	Declaration for the introduction of goods in the context of trade with special fiscal territories	40, 42, 61
I1	Import Simplified declaration	01, 07, 40, 42, 44, 51, 53, 61, 71

### For goods being entered to a customs warehouse:

All the items on a declaration related to warehousing must be:

- Entered to the same customs warehouse (declared in D.E. 2/7 (Identification of Warehouse)) and
- Have the requested procedure code of 71 (as the first and second digit) in D.E. 1/10 (Procedure Code).

### For goods being removed from a customs warehouse:

- Removed from the same dispatching customs warehouse (declared in D.E. 2/7 (Identification of Warehouse)) and
- Have the previous procedure code of 71 (as the third and fourth digit) in D.E. 1/10 (Procedure Code).

**For goods being entered to an excise warehouse:**

- Entered to the same excise warehouse (declared in D.E. 2/7 (Identification of Warehouse)) and
- Have the requested procedure code of 07 (as the first and second digit) in D.E. 1/10 (Procedure Code).

Separate declarations are required for goods destined for/ removed from different warehouses. The Procedure Code notes explain these restrictions in more detail.

**D.E. 1/11 Additional Procedure Code (Box 37: Procedure)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
C21, H1, H2, H3, H4, H5 & I1	an3 Union codes: a1 + an2 OR National codes: n1 + an2	NA	99x

**All Declaration Categories:**

Enter the appropriate (3 digit) Additional Procedure Code from [Appendix 2: D.E. 1/11: Additional Procedure Codes](#), using the relevant Additional Procedure Code index list and completion notes to help you complete the declaration.

Up to 99 Additional Procedure Codes may be declared against each goods item in D.E. 1/11.

Declarants must follow the guidance on code compatibility in the UK Trade Tariff to prevent incompatible codes being declared, which will result in the rejection of a declaration.

Where a single goods item comprises of both Union and National codes declared in D.E. 1/11, any Union Codes (beginning with a letter) must be declared first.

An index list and individual completion notes for the Union Additional Procedure Codes may be found in [Appendix 2A: D.E. 1/11: Additional Procedure Codes: Union Codes](#).

An index list and individual completion notes for the National Additional Procedure Codes may be found in [Appendix 2B: D.E. 1/11: Additional Procedure Codes: National Codes](#).

The use of an Additional Procedure Code in this data element constitutes a formal declaration that the conditions of the relevant regulations (including but not restricted to):

- Council Regulation (EU) No. 952/2013
- Commission Delegated Regulation (EU) No. 2015/2446 and
- Commission Implementing Regulation (EU) No. 2015/2447

Will be complied with and binds the legal declarant accordingly.

The use of an Additional Procedure Code is an undertaking by the importer/representative to pay to the Commissioners of HMRC immediately, on demand, any duties or other charges due in respect of the goods in question if the conditions of the specific procedure are not met.

Representatives/ Agents must have prior written approval from the legal declarant (holder of the procedure) to enter goods to a specific procedure on their behalf and must ensure a copy of the declaration is returned to the holder of the procedure.

**Notes:**

**For goods being entered to a customs warehouse:**

All the items on a declaration related to warehousing must be:

- Entered to the same customs warehouse (declared in D.E. 2/7 (Identification of Warehouse)) and
- Have the requested procedure code of 71 (as the first and second digit) in D.E. 1/10 (Procedure Code).

**For goods being removed from a customs warehouse:**

- Removed from the same dispatching customs warehouse (declared in D.E. 2/7 (Identification of Warehouse)) and
- Have the previous procedure code of 71 (as the third and fourth digit) in D.E. 1/10 (Procedure Code).

**For goods being entered to an excise warehouse:**

- Entered to the same excise warehouse (declared in D.E. 2/7 (Identification of Warehouse)) and
- Have the requested procedure code of 07 (as the first and second digit) in D.E. 1/10 (Procedure Code).

Separate declarations are required for goods destined for/ removed from different warehouses. The Procedure Code notes explain these restrictions in more detail.

**Group 2: References of Messages, Document, Certificates and Authorisations**

**D.E 2/1 Simplified Declaration/ Previous Documents (Box 40: Declaration/ Previous Document)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
C21, H1, H2, H3, H4, H5 & I1	Document category: a1 + Previous document type: an..3 + Previous document reference: an..35 + Goods item identifier: n..3	9999x	99x

**All Declaration Categories:**

This data element must always be completed to identify a previous declaration or previous document(s).

A previous declaration, or document, is identified by class, type, reference and the goods item number. The goods item number element in D.E. 2/1 may be omitted where the previous document comprised a single goods item.

On paper declarations the details are separated with a dash in the format (class-type-reference-goods item no. (for example, Z-380-12345-1).

It consists of an alphanumeric (an..42) code.

For import inventory linked locations, the Inventory Reference Number (UCN) must be declared in D.E. 2/1 using the Previous Document Type code 'MCR'.

For Simplified Declaration Procedure (SDP) and Entry in Declarant's Records (EIDR) users, the DUCR and any DUCR part numbers must be declared in D.E. 2/1 using the Previous Document Type codes 'DCR' and 'DCS' respectively. See the **Simplified Procedures** notes section below.

The Procedure Code completion notes in [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) give guidance on the codes expected to be used in specific circumstances for the procedure concerned.

They are not a definitive guide however and should be read in conjunction with the full list provided in [Appendix 3: D.E. 2/1: Previous Document Codes](#).

Each code to be declared in D.E. 2/1 is made up of four components:

**First component: Document Category (a1)**

The first component (a1) consists of a letter and is used to distinguish between the three categories mentioned below:

- the declaration for temporary storage represented by 'X'
- the simplified declaration or the entry in the declarant's records, represented by 'Y'
- the previous document, represented by 'Z'.

For example: Y (to represent simplified procedures).

**Second component: Previous document type (an..3)**

The second component (an..3), consists of a combination of digits and/ or letters, serves to identify the type of document:

- Choose the appropriate code from the list in [Appendix 3: D.E. 2/1: Previous Document Codes](#).

For example, code: CLE (to represent the entry in declarant's records).

**Third component: Previous document reference (an..35)**

The third component (an..35) represents the data needed to recognise the document. Enter:

- The identification number or another recognisable reference of the document

For example, 20171001 (to represent the date of the entry in records).

**Fourth component: Goods item identifier (n..3)**

The fourth component (n..3) is used to identify which item of the previous document is being referred to:

- The goods item number on the summary declaration, temporary storage declaration, simplified declaration, entry in records or other previous document.
- This should be separated from the document reference number by '-'

For example: 2 (to identify that this reference refers to the second item on the previous document).

Where the previous document referred to contained only a single goods item, this component may be left blank.

The full code for D.E. 2/1 in this example would be YCLE20171001-2

**Notes:**

References not applicable to all items should be declared at item level, with a maximum number of 99 instances.

On paper declarations: the details are separated with a dash in the format <class > - < type > - < reference > - <goods item number>.

If removed from warehouse (other than by EIDR) or IP insert the document identity (for example, MRN or DUCR/Part that entered the goods to that regime).

If goods are being placed in a warehouse enter the details of the documents relating to any previous administrative procedure.

References applicable to all items must be entered at header level, with a maximum number of 9,999 instances.

The Inventory Reference number (UCN), declared as a MUCR using the previous document codes:

- 'Z'
- 'MCR'
- Followed by the Inventory reference number

This should be declared at header level only. **Simplified Procedures:**

Where supplementary declarations are aggregated:



- Use the DUCR/Part of the first initial declaration as the DUCR/Part for the supplementary declaration at header level.
- The SDE, DCR and DCS or CLE, DCR and DCS previous document sets should be repeated at item level, in order, for each aggregated element (for example, EIDR release record).

*Simplified Declaration Procedure (SDP):*

For a Simplified Declaration, enter class code:

- 'X' for goods removed from Temporary Storage or
- 'Z' other document;

Followed by:

- Type of document and
- The reference number of the previous document followed by
- The goods item number if appropriate.

This should be followed by a subsequent previous document declaration to provide the DUCR:

- 'Z'
- 'DCR' followed by
- The DUCR reference number that will be used as the commercial audit trail between the simplified declaration, commercial records and any subsequent supplementary declarations.

For an SDP Supplementary Declaration, enter class code 'Y' followed by:

- 'SDE'
- The simplified declaration MRN
- Followed by the goods item number if appropriate.

This should be followed by a subsequent previous document declaration to provide the DUCR:

- 'Y'
- 'DCR' followed by
- The DUCR reference number that will be used as the commercial audit trail between the simplified declaration, commercial records and any subsequent supplementary declarations.

Any DUCR part numbers should be declared as a separate previous document using codes:

- 'Y'
- 'DCS'
- Followed by any DUCR part numbers.

*Entry in Declarant's Records (EIDR):*

For an EIDR Supplementary Declaration, enter the class code 'Y', followed by:

- 'CLE'
- Date of EIDR entry in records (date format yyyyymmdd)
- Followed by the goods item number if appropriate

This should be followed by a subsequent previous document declaration to provide the DUCR:

- 'Y'
- 'DCR' followed by
- The DUCR reference number that will be used as the commercial audit trail between the EIDR record, commercial records and any subsequent supplementary declarations.

Any DUCR part numbers should be declared as a separate previous document using codes:

- 'Y'
- 'DCS'
- Followed by any DUCR part numbers.

**Simplified Procedure DUCR Completion Rules:**

A DUCR and the optional part must be unique and should comply with the rules and format as detailed in the 'Recommended Format of the DUCR' section below.

The declaration of a DUCR is mandatory for all simplified procedures (SDP and EIDR) declarations. The same DUCR must be supplied on all linked declaration parts, for example, simplified declaration with its supplementary declaration.

It is important that simplified procedure traders enter their own declaration UCR numbers (DUCRs) into D.E. 2/1 Simplified Declaration/ Previous Document (third component using previous document type code 'DCR') as these are used to provide the audit trail between the initial declarations (simplified declaration and EIDR entry), the linked supplementary declarations and any commercial documents.

The DUCR/ Part is the main reference to the CDS declaration for simplified procedures purposes and can incorporate commercial references so that there is a single reference for accessing all related information in trade and customs computer systems. The DUCR must contain the EORI number of the simplified procedures authorised trader.

**DUCR Part Numbers:**

On supplementary declarations enter the related DUCR/ Part (s) for the linked simplified declarations and EIDR entries (initial declarations) using previous document type code 'DCS'. If a supplementary declaration covers more than one initial declaration, use the DUCR/ Part of the first initial declaration as the DUCR/Part for the supplementary declaration at header level. The DUCR/ Parts of each of the other initial declarations are to be declared as separate 'DCS' previous documents in D.E. 2/1, against the corresponding items at item level.

**Recommended Format of DUCR**

The recommended format of the DUCR reference number in the UK is the WCO format, which is created from the following components:

- 'Year' - is the year in which the DUCR was allocated. For example, '9' if allocated in 2009, '0' if allocated in 2010 and '1' if allocated in 2011. Therefore, for the year 2009, ensure the year component of the DUCR entered onto the Procedure for Electronic Application for Certificates (PEACH) advance notification contains the single '9' digit and not '09'. In 2010, enter the year as a single '0' digit and not '10'.
- 'Country' - is the country where the DUCR was allocated.
- 'EORI' - is the identity of the trader as known to HM Revenue & Customs (HMRC). In the UK this is the 12-character EORI number. This must be the EORI number of the simplified procedures authorised trader.
- '-' - is a dash.
- 'Reference' - is a unique series of characters that the trader, whose EORI number is included in the DUCR, devises and which provides an audit trail within traders' commercial records. This component of the DUCR is restricted to numbers, upper case letters and certain special characters.

An example DUCR is as follows: '7GB000000000000-12345'

This example DUCR would have been issued in 2017, in the UK, for an EORI number '000000000000', and with a trader reference number of '12345'.

**D.E. 2/2 Additional Information (Box 44)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
C21, H1, H2, H3, H4, H5 & I1	Coded version (Union codes): n1 + an4 OR (National codes): a1 + an4 OR Union/ National code followed by a free text information: an..512	NA	99x

**All Declaration Categories:**

Enter any Union and/ or National codes which apply followed by any free text information for the Additional Information (AI) code as required. See [Appendix 4: D.E. 2/2: Additional Information Statement Codes](#) for details of the codes which may be used, including any additional free text information which may be required by the specific AI codes.

Up to 99 AI codes can be declared at item level in D.E. 2/2.

Where a single goods item comprises of both Union and National AI codes declared in D.E. 2/2, any Union Codes (beginning with a number) must be declared first.

The Procedure Code and Additional Procedure Code completion notes in [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) and [Appendix 2: D.E. 1/11: Additional Procedure Codes](#) give guidance on the AI codes expected to be used in specific circumstances for the procedure concerned. They are not a definitive guide however and should be read in conjunction with the full list provided in [Appendix 4: D.E. 2/2: Additional Information Statement Codes](#).

**Notes:**

The following declaration elements, previously declared as free text in box-44 of the SAD should be declared to CDS using an AI statement code and be declared, as required, in D.E. 2/2.

**Government contractor**

Enter the details of the Government Contractor as an AI statement in D.E. 2/2 AI Statement using the code GCONT.

This data element need only be completed if goods are imported on behalf of a government department for use in business, and not the importer shown in D.E. 3/15 or 3/16.

Enter the EORI number (without any 'GB' prefix) of the government contractor. Do not complete this data element with a non-VAT EORI number or 'PR'.

**Premises**

If the premises code in D.E. 2/7 (Identification of Warehouse) is that of a UK allocated warehouse or Free Zone, do not complete a AI Statement in D.E. 2/2 using the code: PREMS unless specifically instructed to do so by the Procedure Code completion notes, see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) or details.

Insert the full name and address of the premises when:

- D.E. 2/7 (Identification of Warehouse) does not identify a UK allocated warehouse or Free Zone or
- Where otherwise directed by customs (see Procedure Code completion notes)

Enter the Premises Country Code as a suffix to the Premises Name and Address separated by a '-'.

**Excise Registered Consignor**

Enter the Excise Registered Consignor’s identification number (for example, EORI or other identifier) as an AI statement in D.E. 2/2 AI Statement using the code ECONR.

**Notes:**

Please refer to Notice 197, [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) and [Appendix 2: D.E. 1/11: Additional Procedure Codes](#) for more details.

EMCS is an EU wide electronic system for recording and validating movements of duty-suspended excise goods within the EU. Authorised warehouse keepers and registered consignors moving duty-suspended excise goods must register and enrol for EMCS.

**Registered Consignee**

Enter the EORI number (without any ‘GB’ prefix) of the VAT registered consignee as an AI statement in D.E. 2/2 AI Statement using the code RCONE.

Do not complete this data element with a non-VAT EORI number.

**Notes:**

The registered consignee procedure allows details to be recorded of a VAT registered consignee who is accountable for VAT at importation but is not the actual importer of the goods as shown in data element 3/15 (Importer name and address) and 3/16 (Importer Identification number), and where VAT is being paid on the imported goods.

**D.E. 2/3 Documents produced, certificates and authorisations, additional references and D.E. 8/7 Writing off (H1 and I1 only) (Box 44)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
C21, H1, H2, H3, H4, H5 & I1	Document type (Union codes) a1 + an3 + OR (national codes): n1 + an3 + Document identifier and part: an..35 + (document identifier: an..30, part: an..5) Document Status: a2 + Reason: an..35 + Issuing authority name: an..70 + Date of validity: n8 (yyyymmdd) + Measurement unit and qualifier, if applicable: an..4 + Quantity: n..16,6	NA	99x

**For Declaration Categories H1 and I1 only:**

Writing off details are only required on a H1 and I1 declaration.

Writing off details are only required on an I1 declaration for controlled goods where the licence information is required to be declared on the simplified declaration. Where the writing off details are required on a simplified declaration, the full commodity code details will also be required in D.E. 6/14 - 6/15 and 6/16 - 6/17 where applicable.

D.E 2/3 and 8/7 requirements are combined for the purposes of completing the declaration. The details for writing off are to be declared alongside the document code details as a single data element.

**All Declaration Categories:**

Enter any Union and/ or National codes which apply followed by any additional information required by the specific code.

The [UK Trade Tariff](https://www.gov.uk/trade-tariff) (which can be found here: <https://www.gov.uk/trade-tariff>), will identify any specific measures and document codes which may be required by the specific commodity code declared in D.E. 6/14 – 6/17.

[Appendix 5: D.E. 2/3: Documents and Other Reference Codes](#) contains details of all reference codes which may be declared in this data element, a description of their usage and provides guidance on the details to be declared against each code.

The Procedure Code and Additional Procedure Code completion notes in [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) and [Appendix 2: D.E. 1/11: Additional Procedure Codes](#) give guidance on the document codes expected to be used in specific circumstances for the procedure concerned. They are not a definitive guide however and should be read in conjunction with the full list provided in [Appendix 5: D.E. 2/3: Documents and Other Reference Codes](#).

Where a single goods item comprises of both Union and National codes declared in D.E. 2/3, any Union Codes (beginning with a letter) must be declared first.

This data element can only be declared at item level.

Up to 99 documents produced, certificates, authorisations and additional reference codes can be declared in D.E. 2/3 for each goods item.

Each document type code has eight components: not all components are mandatory for all document codes.

**First Component: Document Type Code (an4) mandatory for all document codes declared**

The first component is a 4 figure Document Type Code. See [Appendix 5: D.E. 2/3: Documents and Other Reference Codes](#) for a list of document codes which should be declared in specific circumstances. The Document Code appendix should be read in conjunction with [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) and [Appendix 2: D.E. 1/11: Additional Procedure Codes](#) for information on which Document Codes should be used in order to use specific customs procedures.

**Second Component: Document Identifier and Part (an..35), see additional notes on the second components format for licences in the section below**

The second component comprises of two sub-components.

**Sub-component 1: Document Identifier (an..30) mandatory for all document codes declared**

This sub-component is the document identifier. This is the reference number, as specified against the document type code in [Appendix 5: D.E. 2/3: Documents and Other Reference Codes](#). This must identify the unique document, authorisation, licence or certificate being declared.

**Sub-component 2: Multi Line Document (Document Part) (an..5) conditional, see the specific document code completion notes for details**

Enter the line item (part) as required for the particular document.

For example, some licences cover many products with each defined as a line. The document part sub-component is used to identify the line number when required.

If omitted it defaults to 1 and the attribution applies to the first (or only) line of the licence.

The line item number of the document is to be appended to the document identifier (completed in the first sub-component) separated by a dash (-).

For example: X0021234/16-3

**Third Component: Document Status Code (a2) conditional, see the specific document code completion notes for details**

The third component is a Document Status Code (a2). A full list of the document status codes may be found in [Appendix 5B: D.E. 2/3: Document Status Codes](#).

The document status code should be declared, as specified, by each document code.

The specific document status codes which may be used with each document code is specified in [Appendix 5: D.E. 2/3: Documents and Other Reference Codes](#).

Certain document type codes (for example, authorisation numbers) will not usually require a status code to be declared and where applicable this is specified against the document code in [Appendix 5: D.E. 2/3: Documents and Other Reference Codes](#).

Other document codes may be restricted in the document status codes which may be used, these are specified in [Appendix 5: D.E. 2/3: Documents and Other Reference Codes](#).

**Fourth component: Reason (an..35) conditional, see the specific document code completion notes for details**

Enter a free text description of the Reason where required by the Document Status Code.

Where the import goods are subject to specific measures a Reason description should be entered in the fourth component of D.E. 2/3.

A reason must be supplied for some status values. For example: Status code UP, reason entered "eaten by dog, replacement in post".

**Fifth Component: Issuing Authority (an..70) conditional, see the specific document code completion notes for details**

Enter a free text description of the Issuing Authority. This should be specific enough to identify the governing body responsible for issuing the licence or certificate.

**Sixth Component: Date of Validity, if required (n8) conditional,**

The date of validity, if required, must be entered in the following date format: yyyymmdd.

**Licences and non-preference certificates:**

The date to be declared is the expiry date for the licence or certificate. Where the Document Code for the licence or certificate is listed in [Appendix 5C: D.E. 2/3: Document and Other Reference Codes: Licence Types](#), a date of validity must always be declared.

**Preferential Proofs of Origin**

For preferential proofs of origin (for example, EUR.1, GSP, Invoice Declarations, Statements of Origin), the date, if required to be declared, is the date of issue.

**Seventh component: Measurement unit and qualifier, if applicable: an..4 + conditional, see the specific document code completion notes for details**

This is only required where a specific quantity and measurement type has to be decremented against a specific document. For example, a licence has been issued for a total quantity of liquids in litres.

Where the specific document requires a measurement unit and/ or qualifier to be declared, enter the appropriate code for the commodity's/ document's measurement unit type using the list provided in [Appendix 20: D.E. 8/7 and 4/4: Measurement Unit Codes](#).

For example, if the document requires a quantity in litres, enter the measurement unit code of LTR. The quantity of litres being declared should be entered against the eighth component: quantity.

If no quantity or measurement unit/ qualifier is required, this data element should be omitted.

**Eighth component: Quantity (n..16,6)**

Enter the quantity being attributed to the specific document identifier (second component).

Any decimal places declared (up to a maximum of 6 places) must be deducted from the total number of characters used in the data element. For example, if 3 decimal places are used, then only 13 whole numbers may be used in front of the decimal place.

For example, if the document requires a quantity in litres, the measurement unit code of LTR will have been entered in the seventh component (measurement unit), followed by the quantity of litres being declared as a value here, in the eighth component, for example, 12.05.

**Authorisation for customs procedures**

If two or more procedures apply (for example OP and IP) the details for each should be entered as separate document references.

Authorisations are declared as a document reference in D.E. 2/3, using a document code from the list in [Appendix 5: D.E. 2/3: Documents and Other Reference Codes](#). The authorisation should be declared in the format outlined in the example below.

For example, for an authorisation for a private Customs Warehouse:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C517	GB	CWP	The customs warehouse authorisation number

Enter the authorisation document reference held to use a customs procedure. This code consists of:

- Document Code an4
- Country Code a2;
- Decision type an..4;
- Unique identifier for the decision an..29

The corresponding EORI number of the authorisation holder should be declared against the appropriate authorisation type code in D.E. 3/39.

Authorisation document codes and authorisation holder EORI numbers in D.E. 2/3 and D.E. 3/39 are only required where a full authorisation is held.

The Procedure Code and Additional Procedure Code completion notes in [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) and [Appendix 2: D.E. 1/11: Additional Procedure Codes](#) give guidance on the minimum authorisation document codes required to be used in specific circumstances for the procedure concerned. They are not a definitive guide however and should be read in conjunction with the full list provided in [Appendix 5: D.E. 2/3: Documents and Other Reference Codes](#).

**Documents, Licences and Certificates:**

A list of the applicable licence types and the document code to be used for each type may be found in [Appendix 5C: D.E. 2/3: Documents and Other Reference Codes: Licence Types](#)

The completion rules for the specific licence may be found against the appropriate document code in

The list of applicable licence and certificate codes which may be used for imports can be found in [Appendix 5: D.E. 2/3: Documents and Other Reference Codes](#).

Each document code will specify the types of document status codes which may be used for the specific licence or certificate.

**Status codes for Documents, Licences and Certificates:**

A status code must always be declared for these types of documents. Enter the appropriate status code for the type of licence from the list of the document status codes may be found in [Appendix 5B: D.E. 2/3: Document Status Codes](#).

## VOLUME 3 - PART 3: Imports Declaration Guide (CDS)

The status must be permitted for the licence type and the commodity. The details of the specific status codes which may be used for each licence type will be specified against the relevant document code in [Appendix 5: D.E. 2/3: Documents and Other Reference Codes](#).

	Electronic	Paper (held by Trader): attached	Paper (held by Trader): not attached	Held by issuing authority
Part attribution, for instance, licence still valid and will be used in future.	EP	AP	UP	IP
Surrendered, for instance, licence still valid but will not be used in future.	ES	AS	US	IS
Exhausted, for instance, nil balance.	EE	AE	UE	IE
Already attributed on simplified declaration.	EA	JA	UA	IA
'Late' declaration after licence removed from CHIEF.	EL			
Below de minimis.	XB	XB	XB	XB
Waiver claimed.*	XW	XW	XW	XW
Goods covered by the commodity code don't require a licence (ex-heading).	XX	XX	XX	XX

\*Where a licence waiver is being claimed, please enter 'XW' as the status code and provide the reason for the waiver in the fourth component: Reason (an..35) of D.E. 2/3.

### Department for International Trade

The declaration that the goods are subject to the Open General Import Licence is not required except for sensitive goods.

### Rural Payments Agency (RPA) Common Agricultural Policy (CAP) import licences

It is necessary to declare separately the RPA authorisation and the licence/ certificate numbers.

In D.E. 2/2 (Additional Information) enter the authorisation code 'RPTID' followed by the RPA Registration Number.

The appropriate document code for the licence/certificate from [Appendix 5: D.E. 2/3: Documents and Other Reference Codes](#) must be declared with its associated reference number. This will need to be declared as a separate item in D.E 2/3.

### Document Reference/Identifier and Part for licences (second component)

#### All Declaration Categories:

Enter the Document Reference/Identifier and Part, format: an..35.

The Document Reference for a licence is formatted: <country code > < licence type > < licence identifier > -<Part>.

Only enter a separator between the licence identifier and the part number. The licence identifier is not supplied when the status identifies that a particular licence is not being declared.

< country code > For all UK government department/agency issued licences/AFCs/ permits (including those which were originally issued in another member state, but which were subsequently re-issued - including any 'extracts' - by a UK government department/agency) enter 'GB'.



For licences issued in another member state enter the relevant country code, for example for France enter 'FR'.

< licence type > as identified in [Appendix 5: D.E. 2/3: Documents and Other Reference Codes](#).

< licence identifier > enter the licence identifier allocated by the issuing authority. If the licence does not have a reference enter the title of the licence. A licence identifier is not supplied when the status identifies that a particular licence is not being declared (for instance, status code is in the x-series).

**Notes:**

Beneficiary countries of the EU GSP will progressively start to apply the REX system, replacing the current system of origin certification based on Form A certificates or invoice declarations for low value consignments with Statements of Origin. By 30 June 2020, all GSP proofs of preferential origin will be made using a Statement of Origin. Refer to the published guidance on REX for more information.

**D.E. 2/4 Reference Number/ UCR (Box 7: Reference Number)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
C21, H1, H2, H3, H4, H5 & I1	an..35	1x	1x

**Additional Declaration Types (D.E. 1/2) C, F, Y or Z:**

For Simplified Declaration Procedure (SDP) and Entry in Declarant's Records (EIDR) the DUCR must be declared in D.E. 2/1 (Previous Documents) using the previous document code 'DCR'.

**All Declaration Categories:**

This data element is for optional use by the declarant to record a commercial reference for their own purposes.

The format of the reference number may take the form of the WCO DUCR, which is created from the following components:

- 'Year' - is the year in which the DUCR was allocated. For example, '9' if allocated in 2009, '0' if allocated in 2010 and '1' if allocated in 2011. Therefore, for the year 2009, ensure the year component of the DUCR entered onto the Procedure for Electronic Application for Certificates (PEACH) advance notification contains the single '9' digit and not '09'. In 2010, enter the year as a single '0' digit and not '10'.
- 'Country' - is the country where the DUCR was allocated.
- 'EORI' - is the identity of the trader as known to HM Revenue & Customs (HMRC). In the UK this is the 12-character EORI number.
- '-' - is a dash.
- 'Reference' - is a unique series of characters that the trader, whose EORI number is included in the DUCR, devises and which provides an audit trail within traders' commercial records. This component of the DUCR is restricted to numbers, upper case letters and certain special characters.

An example DUCR is as follows: '7GB00000000000-12345'

This example DUCR would have been issued in 2017, in the UK, for an EORI number 'GB000000000000', and with a trader reference number of '12345'.

**Notes:**

This data element can be declared once at header and once per item.

**D.E. 2/5 LRN (No Previous Reference)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
C21, H1, H2, H3, H4, H5 & I1	an..22	1x	N/A

**All Declaration Categories:**

This data element is mandatory. The declarant must enter a reference number for the transaction.

**D.E. 2/6 Deferred Payment (Box 48 - Deferred Payment)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
C21, H1, H3, H4, H5 & I1	an..35	2x	NA

**Declaration Category I1:**

This data element is only required on a simplified declaration where a claim to a tariff quota is being made on the simplified declaration.

**All Declaration Categories:**

The payment of tax and duty may be deferred at importation by importers and declarants/ representatives approved by customs for this purpose.

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7)	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7)	When 2DAN is used, only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 (Document Codes) and authorisation type codes CGU and DPO declared in D.E. 3/39 (Holder of the Authorisation) when deferred payment is being used for customs duty purposes. They are not required when deferment is only being used for other taxes.

**Using more than one deferment account**

All the duty and tax may be deferred to the importer's, declarant's or representative's account, or alternatively, the VAT and non-VAT charges can be split between the two different deferment accounts. When payment is being deferred to more than one deferment account, both deferment account numbers (DANs) must be entered in this data element.

*Please note, two deferment accounts cannot be declared when they both belong to the importer.*

When two deferment numbers are present, only VAT amounts will be processed against the deferment account for '2DAN'.

All other amounts deferred will be processed against the deferment account for '1DAN'.

There is no restriction on which DAN (the importer's, declarant's or representatives) is used for '2DAN'.

**Notes:**

A declarant/ representative acting on behalf of an importer **must not use** the importer's deferment approval number without first being authorised to do so.

This authority may either be:

- Specific authority: which relates to one particular consignment. Form C1207S must be completed by the importer and retained by the agent/ representative as evidence that they have authority to use the importer's deferment account. This must be provided to customs on request. Document code '1207' must be declared in D.E. 2/3 (Document Codes) providing the date and location details as declared on the C1207S.
- Standing authority: Alternatively, an importer may give standing authority to their agent using form C1207N, which covers all consignments (see Notice 101 Deferring duty, VAT and other charges for full details and examples on giving authority to use deferment accounts).

If the declaration is processed as a paperless declaration, evidence of the authority must be retained at the trader's registered premises (for 4 years) and may be subject to audit by customs.

**D.E. 2/7 Identification of Warehouse (Box 49: Warehouse ID)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
C21, H1, H2, H3, H4, H5 & I1	Warehouse type: a1 + Warehouse identifier: (including Country Code): an..35	1x	NA

**All Declaration Categories:**

This data element is only required when the Requested and/ or Previous Procedure Code declared in D.E. 1/10 includes the codes '07' or '71'.

The warehouse declared in D.E. 2/7 must have been approved by one of the EU member states.

Enter the 'Identity of the warehouse', which is in two components:

- Type
- Warehouse identifier including Country Code

Do not enter any separator or space between the two parts.

**First Component: Type (a1)**

Enter, as appropriate, one of the following codes:

Code	Warehouse type
R	Public customs warehouse type I
S	Public customs warehouse type II*
T	Public customs warehouse type III*
U	Private customs warehouse
Y	Non-customs warehouse
Z	Free zone

\*Type codes S and T may not be used with any warehouse identifier with a Country Code of GB.

**Second Component: Warehouse Identifier (including Country Code) (an..35)**

The warehouse identifier consists of two parts:

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- The identification number for the warehouse issued by the authorising member state
- The Country Code for the authorising member state

In the UK:

- customs warehouses have a 7-digit reference
- excise warehouses have a 13-digit reference
- the Free Zone is 0000006 - Isle of Man

If the warehouse identity is not a UK allocated code (suffixed by 'GB'), the premises name and address must be supplied as an AI Statement in D.E. 2/2 Additional Information, using AI code 'PREMS'.

### Notes:

An example of a Customs Warehouse Identification reference number is R1234567GB:

- Where R denotes a Type I public warehouse
- 1234567 denotes the authorisation number for the warehouse
- GB denotes the authorising Member State

An example of an Excise warehouse identity is YGB00001234567GB:

- Where Y denotes a non-customs warehouse
- GB00001234567 is the 13-character excise warehouse identifier
- GB denotes the authorising Member State

### For goods being entered to a customs warehouse:

All the items on a declaration related to warehousing must be:

- Entered to the same customs warehouse (declared in D.E. 2/7 (Identification of Warehouse)) and
- Have the requested procedure code of 71 (as the first and second digit) in D.E. 1/10 (Procedure Code).

### For goods being removed from a customs warehouse:

- Removed from the same dispatching customs warehouse (declared in D.E. 2/7 (Identification of Warehouse)) and
- Have the previous procedure code of 71 (as the third and fourth digit) in D.E. 1/10 (Procedure Code).

### For goods being entered to an excise warehouse:

- Entered to the same excise warehouse (declared in D.E. 2/7 (Identification of Warehouse)) and
- Have the requested procedure code of 07 (as the first and second digit) in D.E. 1/10 (Procedure Code).

Separate declarations are required for goods destined for/ removed from different warehouses. The Procedure Code notes explain these restrictions in more detail.

## Group 3: Parties

### D.E. 3/1 Exporter (Box 2: Consignor/ Exporter)

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
C21, H1, H3, H4, H5 and I1	Name: an..70 + Street and number: an..70 + Country: a2 + Postcode: an..9 + City: an..35	1x	1x

**Declaration categories H1, H3, H4 and I1:**

Enter the full name and address of the last seller of the goods prior to their importation into the Union (as defined in Article 128 of EU Reg. No. 2015/2447).

**Declaration category H5:**

Enter the full name and address of the consignor who acts as ‘exporter’ in the context of trade with special Fiscal Territories. The consignor is the last seller of the goods prior to their introduction into the Fiscal Territory where the goods are to be released.

**All declaration categories**

D.E 3/1 is used to declare the Exporter’s name and address and postcode. If the exporter identification reference number (EORI) quoted in D.E. 3/2 is recognised by CDS then D.E. 3/1 need not be completed. Please note that the consignor/ exporter details (formerly Box 2) is now covered under 6 different data elements under CDS.

**Name and address**

Enter the full name and address of the exporter, including the postcode. Where a country does not use a postcode or equivalent code, (for example, US zip code), enter ‘NA’ in this section of the data element.

If more than two parties are involved in the import operation, the last seller of the goods prior to their introduction into the Union is indicated as the Exporter. The last seller is the party who last sold the goods before they were brought into the customs territory of the Union.

For example: A US company buys goods in China and then sells them to a UK company. The goods are dispatched directly from China to the UK, where they are released for free circulation.

The US company is the last seller of the goods before they were brought into the customs territory of the Union and is therefore indicated as the Exporter.

In cases where Article 128 (2) of EU Reg. 2015/2447 applies, the exporter to be indicated is the third country person selling the goods for export during the suspension procedure.

**Notes:**

For paper and C21 declarations only one exporter is to be declared.

For all other declarations:

If there is only one exporter, then the exporter details are to be supplied at header level.

If there is more than one exporter, then:

- Code 00200 must be entered in each of the Name, Street, City and Postcode fields. at header level in D.E. 3/1.
- Additional Information Code 00200 is to be completed in D.E. 2/2 as per the instructions in [Appendix 4: D.E. 2/2: Additional Information Statement Codes](#) and
- The individual exporter’s details must be supplied at item level (one exporter per item).

**D.E. 3/2 Exporter Identification Number (Box 2: Consignor/Exporter)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H3, H4, H5 and I1	an..17	1x	1x

**Declaration Categories H1 to H4 and I1:**

Where held, enter the EORI number of the last seller of the goods prior to their importation into the Union (as defined in Article 128 of EU Reg. No. 2015/2447).

**Declaration Category H5:**

Enter the EORI number of the consignor who acts as ‘exporter’ in the context of trade with special Fiscal Territories. The consignor is the last seller of the goods prior to their introduction into the Fiscal Territory where the goods are to be released.

**All Declaration Categories:**

Where a valid EORI number quoted in D.E. 3/2 is recognised by CDS then D.E. 3/1 should not be completed.

If more than two parties are involved in the import operation, the last seller of the goods prior to their introduction into the Union is indicated as the Exporter The last seller is the party who last sold the goods before they were brought into the customs territory of the Union.

For example: A US company buys goods in China and then sells them to a UK company. The goods are dispatched directly from China to the UK, where they are released for free circulation.

The US company is the last seller of the goods before they were brought into the customs territory of the Union and is therefore indicated as the Exporter.

In cases where Article 128 (2) of EU Reg. 2015/2447 applies, the exporter to be indicated is the third country person selling the goods for export during the suspension procedure.

**Notes:**

Where facilitations are granted in the framework of a third country traders’ partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the declarant.

For paper and C21 declarations only one exporter is to be declared.

For all other declarations:

If there is only one exporter, then the exporter details are to be supplied at header level.

If there is more than one exporter, then:

- Code 00200 must be entered in each of the Name, Street, City and Postcode fields. at header level in D.E. 3/1.
- Additional Information Code 00200 is to be completed in D.E. 2/2 as per the instructions in Appendix 4: D.E. 2/2: Additional Information Statement Codes and
- The individual exporter’s details must be supplied at item level (one exporter per item).

**D.E. 3/15 Importer Name and Address (Box 8 – Importer/ Consignee)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
C21, H1, H2, H3, H4, H5 & I1	Name: an..70 + Street and number: an..70 + Country: a2 + Postcode: an..9 + City: an..35	1x	NA

**All Declaration categories:**

Box 8 (Consignee/Importer) is now covered under six different data elements under CDS.

D.E. 3/15 is used to declare the importer’s name, address and postcode.

This data element should only be completed where a recognised EORI number is not held and declared in D.E. 3/16.

Enter the importer’s name and address, if known. The importer is the party who makes, or on whose behalf, an import declaration is made.

In cases where the customs value is calculated in accordance with Article 74 of EU Reg. No. 952/2013, this information shall be provided, if available.

**Name and address**

Enter the full name and address of the importer, including the postcode. Where a country does not use a postcode or equivalent code, (for example, US zip code), enter 'NA' in this section of the data element. If the importer's identification reference number (EORI) quoted in D.E. 3/16 is recognised by CDS then D.E. 3/15 should not be completed.

**Notes:**

The importer can only be declared once at the header level.

The full name and address is to be entered in D.E. 3/15 if the importer does not have an EORI number.

When goods are being entered for a private customs warehouse, the identity of the approved warehouse keeper is required as the importer.

When goods are declared for removal from free zones, other than for export, enter the identity of the person removing the goods from the free zone or placing them in free circulation.

Where the goods are sold in warehouse as a retail sale, the buyer of the goods under the retail sale should be declared as the Buyer (D.E. 3/26 or 3/27). The depositor of the goods should be declared as the importer (D.E. 3/15 or 3/16).

For bulked low value declarations using Additional Procedure Code 1LV in D.E. 1/11 (see the detailed conditions in [Appendix 2B: D.E. 1/11: Additional Procedure Codes: National Codes](#)), enter the EORI number of the LVBI authorisation holder in D.E. 3/16 (Importer Identification Number).

For commercial importations an EORI number must be used unless a specific legal exemption applies (Article 5 EU Reg No. 2015/2446). This applies to all commercial imports including 'one off' consignments. For non EU traders who do not require an EORI number, under Article 5 EU Reg No. 2015/2446, enter:

- '00500' in D.E. 2/2 Additional Information
- '00500' in the Name section of D.E. 3/15 (Importer's Name and Address) prefaced by the non-EU country code of the importer followed by their name and
- Enter their address as normal in the remaining sections of D.E. 3/15.

**Import VAT**

An import VAT certificate C79 will only be issued when a recognised VAT registered importer's EORI number is declared at the header level in D.E. 3/16 Importer Identification number. In the absence of an import VAT certificate, a copy of the declaration will need to be kept as evidence of the importation.

**D.E. 3/16 Importer Identification Number (Box 8: Importer/ Consignee)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
C21, H1, H2, H3, H4, H5 & I1	an..17	1x	NA

**All Declaration Categories:**

Box 8 (Consignee/Importer) is now covered under six different data elements under CDS.

Enter the identification number (EORI) of the importer in D.E. 3/16. The importer is the party who makes, or on whose behalf, an import declaration is made.

Where a valid EORI number quoted in D.E. 3/16, the importer's name and address should not be completed in D.E. 3/15.

In cases where the customs value is calculated in accordance with Article 74 of EU Reg. No. 952/2013, this information shall be provided, if available.

**Notes:**

The importer can only be declared once at the header level.

The full name and address is to be entered in D.E. 3/15 if the importer does not have an EORI number.

When goods are being entered for a private customs warehouse, the EORI number of the warehouse authorisation holder declared against code CWP in D.E. 3/39 must be the same as the importer's EORI number declared in D.E. 3/16.

When goods are declared for removal from free zones, other than for export, enter the identity of the person removing the goods from the free zone or placing them in free circulation.

Where the goods are sold in warehouse as a retail sale, the buyer of the goods under the retail sale should be declared as the Buyer (D.E. 3/26 or 3/27). The depositor of the goods should be declared as the importer (D.E. 3/15 or 3/16).

For bulked low value declarations using Additional Procedure Code 1LV in D.E. 1/11 (see the detailed conditions in [Appendix 2B: D.E. 1/11: Additional Procedure Codes: National Codes](#)), enter the EORI number of the LVBI authorisation holder in D.E. 3/16 (Importer Identification Number).

For commercial importations an EORI number must be used unless a specific legal exemption applies (Article 5 EU Reg No. 2015/2446). This applies to all commercial imports including 'one off' consignments. For non EU traders who do not require an EORI number, under Article 5 EU Reg No. 2015/2446, enter:

- '00500' in D.E. 2/2 Additional Information
- '00500' in the Name section of D.E. 3/15 (Importer's Name and Address) prefaced by the non-EU country code of the importer followed by their name and
- Enter their address as normal in the remaining sections of D.E. 3/15.

**Import VAT**

An import VAT certificate C79 will only be issued when a recognised VAT registered importer's EORI number is declared at the header level in D.E. 3/16 Importer Identification number. In the absence of an import VAT certificate, a copy of the declaration will need to be kept as evidence of the importation.

**D.E. 3/17 Declarant Name and Address (Box 14: Declarant/ Representative)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
C21, H1, H2, H3, H4, H5 & I1	Name: an..70 + Street and number: an..70 + Country: a2 + Postcode: an..9 + City: an..35	1x	NA

**All Declaration Categories:**

Box 14 (Declarant/ Representative) is now covered under five different data elements under CDS.

D.E 3/17 is used to declare the Declarant's name and address and postcode. This D.E should only be completed where a recognised EORI number is not held and declared in D.E. 3/18.

If the Declarant's identification reference number (EORI) quoted in D.E. 3/18 is recognised by CDS, then D.E. 3/17 need not be completed apart from the scenarios detailed below.

**Name and Address**

Enter the full name and address of the Declarant, including the postcode. Where a country does not use a postcode or equivalent code, (for example, US zip code), enter 'NA' in this section of the data element.

**Notes:**

This data element may only be declared once at header level.

Enter the appropriate code (see below) in D.E. 2/2 (Additional information), if, for example:

- Declarant and Importer are the same, code 00500 is to be used.



On paper declarations: Enter the full name and address of the person or company concerned, and the telephone number of the signatory.

**Simplified Procedures Indirect Representatives**

Where a sub-agent is completing a:

- Simplified declaration (Additional Declaration Types C or F in D.E. 1/2) and/or
- Supplementary declarations (Additional Declarations Types Y or Z in D.E. 1/2)

on behalf of a SDP or EIDR trader who is authorised to declare goods in this manner as an indirect representative, then

- The identity of the authorised trader for SDP or EIDR (the Indirect Representative) must be entered in D.E. 3/20 (Representative’s Identification Number) and
- The sub-agent’s identity must be entered in D.E. 3/17 or 3/18 (Declarant’s Identity).

**D.E. 3/18 Declarant Identification Number (Box 14: Declarant/ Representative)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
C21, H1, H2, H3, H4, H5 & I1	an..17	1x	NA

**All Declaration Categories:**

Box 14 (Declarant/ Representative) is now covered under five different data elements under CDS.

Enter the identification number (EORI) of the Declarant in D.E. 3/18

Where a valid EORI number is provided in D.E. 3/18, the Declarant’s name and address does not need to be completed in D.E. 3/17.

**Notes:**

This data element may only be declared once at header level.

**Simplified Procedures Indirect Representatives**

Where a sub-agent is completing a:

- Simplified declaration (Additional Declaration Types C or F in D.E. 1/2) and/or
- Supplementary declarations (Additional Declarations Types Y or Z in D.E. 1/2)

on behalf of a SDP or EIDR trader who is authorised to declare goods in this manner as an indirect representative, then

- The identity of the authorised trader for SDP or EIDR (the Indirect Representative) must be entered in D.E. 3/20 (Representative’s Identification Number) and
- The sub-agent’s identity must be entered in D.E. 3/17 or 3/18 (Declarant’s Identity).

**D.E. 3/19 Representative Name and Address (Box 14: Declarant/ Representative and Box 50: Principal’s Representative)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
C21, H1, H2, H3, H4, H5 & I1	Name: an..70 + Street and number: an..70 + Country: a2 + Postcode: an..9 + City: an..35 +	1x	NA

**All Declaration Categories:**

Box 14 (Declarant/ Representative) is now covered under five different data elements under CDS.

D.E 3/19 is used to declare the Representative's name and address and postcode. This D.E should only be completed where a recognised EORI number is not held and declared in D.E. 3/20.

If the Representatives identification reference number (EORI) quoted in D.E. 3/20 is recognised by CDS, then D.E. 3/19 should not be completed.

This data element must be completed with the details of the Representative who will be responsible for the customs formalities where this differs from the Declarant details declared in D.E. 3/17 and/ or D.E. 3/18.

For example, where the Representative contracts with a sub-agent to submit the customs declaration. The sub-agent's details are to be entered in the Declarant's data elements, the Representative (who holds the contract with the importer to complete the customs formalities) will be entered in the Representative's data elements.

**Name and Address**

Enter the full name and address of the Representative, including the postcode. Where a country does not use a postcode or equivalent code, (for example, US zip code), enter 'NA' in this section of the data element.

**Notes:**

This data element may only be declared once at header level.

On paper declarations: Enter the full name and address of the person or company concerned, and the telephone number of the signatory.

***Direct representation and sub-agents:***

Where a representative/ agent delegates the making of a declaration to a sub- agent, and the sub-agent submits the declaration on behalf of the first agent but using the sub-agent's user identity as the authentication credential; the sub-agent must hold (and be able to produce on request to customs) written authority to act and the instructions provided for the completion of the declaration's particulars. Failure to produce written authority will result in liability resting with the sub-agent. The sub-agent must be declared in D.E. 3/17 or 3/18 (Declarant's identity).

The representative, originally contracted to complete the customs declaration and formalities on behalf of the importer must be declared as the Representative on the declaration and appear in D.E. 3/19 or 3/20 (Representative's identity). The representative status declared in D.E. 3/21 indicates the relationship between the representative and the importer, not the sub-agent and any other party. The Representative retains responsibility for ensuring the declaration is made in accordance with the instructions provided by the importer.

***Indirect representation and sub-agents:***

Where a representative/ agent delegates the making of a declaration to a sub- agent, in an 'indirect' capacity on behalf of the first agent (but using the sub-agent's user identity as the authentication credential), then the sub-agent must be declared in D.E. 3/17 or 3/18 (declarant's identity).

The representative, originally contracted to complete the customs declaration and formalities on behalf of the importer must be declared as the Representative on the declaration and appear in D.E. 3/19 or 3/20 (representative's identity). The representative status declared in D.E. 3/21 indicates the relationship between the representative and the importer, not the sub-agent and any other party.

The Representative retains joint and several liability with the importer for the customs debt.

***Simplified Procedures Indirect Representatives***

Where a sub-agent is completing a:

- Simplified declaration (Additional Declaration Types C or F in D.E. 1/2) and/or
- Supplementary declarations (Additional Declarations Types Y or Z in D.E. 1/2)

on behalf of a SDP or EIDR trader who is authorised to declare goods in this manner as an indirect representative, then

- The identity of the authorised trader for SDP or EIDR (the Indirect Representative) must be entered in D.E. 3/20 (Representative’s Identification Number) and
- The sub-agent’s identity must be entered in D.E. 3/17 or 3/18 (Declarant’s Identity).

**D.E. 3/20 Representative Identification Number (Box 14: Declarant/ Representative and Box 50: Principal’s Representative)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H2, H3, H4, H5, I1 & C21	an..17	1x	NA

**All Declaration Categories:**

Enter the identification number (EORI) of the Representative (as defined in Article 18 of the Union Customs Code, EU Reg. No. 952/2013) in D.E. 3/20.

Where a valid EORI number is provided in D.E. 3/20, the Representative’s name and address does not need to be completed in D.E. 3/19.

This data element must be completed with the details of the Representative who will be responsible for the customs formalities where this differs from the Declarant details declared in D.E. 3/17 and/ or D.E. 3/18.

For example, where the Representative contracts with a sub-agent to submit the customs declaration. The sub-agent’s details are to be entered in the Declarant’s data elements, the Representative (who holds the contract with the importer to complete the customs formalities) will be entered in the Representative’s data elements.

**Notes:**

This data element may only be declared once at header level.

**Direct representation and sub-agents:**

Where a representative/ agent delegates the making of a declaration to a sub- agent, and the sub-agent submits the declaration on behalf of the first agent but using the sub-agent’s user identity as the authentication credential; the sub-agent must hold (and be able to produce on request to customs) written authority to act and the instructions provided for the completion of the declaration’s particulars. Failure to produce written authority will result in liability resting with the sub-agent. The sub-agent must be declared in D.E. 3/17 or 3/18 (Declarant’s identity).

The representative, originally contracted to complete the customs declaration and formalities on behalf of the importer must be declared as the Representative on the declaration and appear in D.E. 3/19 or 3/20 (Representative’s identity). The representative status declared in D.E. 3/21 indicates the relationship between the representative and the importer, not the sub-agent and any other party. The Representative retains responsibility for ensuring the declaration is made in accordance with the instructions provided by the importer.

**Indirect representation and sub-agents:**

Where a representative/ agent delegates the making of a declaration to a sub- agent, in an ‘indirect’ capacity on behalf of the first agent (but using the sub-agent’s user identity as the authentication credential), then the sub-agent must be declared in D.E. 3/17 or 3/18 (declarant’s identity).

The representative, originally contracted to complete the customs declaration and formalities on behalf of the importer must be declared as the Representative on the declaration and appear in D.E. 3/19 or 3/20 (representative’s identity). The representative status declared in D.E. 3/21 indicates the relationship between the representative and the importer, not the sub-agent and any other party.

The Representative retains joint and several liability with the importer for the customs debt.

***Simplified Procedures Indirect Representatives***

Where a sub-agent is completing a:

- Simplified declaration (Additional Declaration Types C or F in D.E. 1/2) and/or
- Supplementary declarations (Additional Declarations Types Y or Z in D.E. 1/2)

on behalf of a SDP or EIDR trader who is authorised to declare goods in this manner as an indirect representative, then

- the identity of the authorised trader for SDP or EIDR (the Indirect Representative) must be entered in D.E. 3/20 (Representative’s Identification Number) and
- the sub-agent’s identity must be entered in D.E. 3/17 or 3/18 (Declarant’s Identity).

**D.E. 3/21 Representative Status Code (Box 14: Declarant/ Representative)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
C21, H1, H2, H3, H4, H5 & I1	n1	1x	NA

**All Declaration Categories:**

Enter the relevant code showing the status of the representative:

This data element must be completed, other than in the case of self-representation. Enter one of the following codes:

Code	Representation
2	Direct representation
3	Indirect representation

**Notes:**

Any person may appoint a representative (agent) to perform the acts and formalities laid down by customs rules.

**Use of Representatives or Agents to submit the declaration on the importer’s/ legal declarant’s behalf:**

Article 5(15) of Council Regulation No. 952/2013 (Union Customs Code (UCC)) defines the legal declarant as:

The person lodging a customs declaration in his or her own name or the person in whose name such a declaration is lodged.

Where the legal declarant (for example importer) is completing the declaration themselves under ‘self-representation’, they shall be liable for the content of all declarations so completed and submitted.

Article 18 of EU Reg. No. 952/2013 (UCC) permits customs representatives to be appointed to act on another person’s behalf. This representation may be:

**Direct:** the representative acts in the name and of behalf of the other person. The liability rests with the original party (usually the importer). This is dependent on the representative holding appropriate evidence of their empowerment to act on behalf of the original party and can demonstrate that the original party’s instructions have been followed.

**Indirect:** the representative acts in their own name but on behalf of another person. The liability is held jointly and severally between both parties.

Article 5(6) of Council Reg. (EU Reg. No. 952/2013 (UCC)) defines a representative as:

Any person appointed by another person to carry out the acts and formalities required under the customs legislation in his or her dealings with customs authorities.

A customs representative shall be established within the customs territory of the Union, except where the customs representative acts upon behalf of persons who are not required to be established within the customs territory of the Union.

***Direct Representation:***

Where the representative or agent is acting as a 'direct' representative, in the name of and on behalf of another person and is transmitting the declaration under the representative's/ agent's own user identity, the representative/ agent must hold (and be able to produce on request to customs) written authority of their powers to act. Failure to do so will result in liability resting with the representative.

In this example, the representative's details would be declared in D.E. 3/17 or 3/18 (declarant's identity). The Representative status declared in D.E. 3/21 would show Direct, code '2'.

***Direct representation and sub-agents:***

Where a representative/ agent delegates the making of a declaration to a sub- agent, and the sub-agent submits the declaration on behalf of the first agent but using the sub-agent's user identity as the authentication credential; the sub-agent must hold (and be able to produce on request to customs) written authority to act and the instructions provided for the completion of the declaration's particulars. Failure to produce written authority will result in liability resting with the sub-agent. The sub-agent must be declared in D.E. 3/17 or 3/18 (Declarant's identity).

The representative, originally contracted to complete the customs declaration and formalities on behalf of the importer must be declared as the Representative on the declaration and appear in D.E. 3/19 or 3/20 (Representative's identity). The representative status declared in D.E. 3/21 indicates the relationship between the representative and the importer, not the sub-agent and any other party. The Representative retains responsibility for ensuring the declaration is made in accordance with the instructions provided by the importer.

***Indirect Representation:***

Where the representative or agent is acting as an 'indirect' representative in his/ her own name, but on behalf of another person, both parties accept joint liability for all data transmitted under the user identity. A representative or agent failing to state the level of representation on the electronic declaration will be deemed to be acting in his/ her own name and on his/ her own behalf.

In this example, the representative's details would be declared in D.E. 3/17 or 3/18 (declarant's identity). The Representative status declared in D.E. 3/21 would show Indirect, code '3'.

***Indirect representation and sub-agents:***

Where a representative/ agent delegates the making of a declaration to a sub- agent, in an 'indirect' capacity on behalf of the first agent (but using the sub-agent's user identity as the authentication credential), then the sub-agent must be declared in D.E. 3/17 or 3/18 (declarant's identity).

The representative, originally contracted to complete the customs declaration and formalities on behalf of the importer must be declared as the Representative on the declaration and appear in D.E. 3/19 or 3/20 (representative's identity). The representative status declared in D.E. 3/21 indicates the relationship between the representative and the importer, not the sub-agent and any other party.

The Representative retains joint and several liability with the importer for the customs debt.

**D.E. 3/24 Seller Name and Address (Box 2: Consignor/ Exporter)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1	Name: an..70 + Street and number: an..70 + Country a2+ Postcode: an..9 + City: an..35 + Phone number: an..50	1x	1x

**For H1 declarations only:**

This data element is only completed where the Seller is different from the exporter's details declared in D.E. 3/1 and/ or 3/2.

Where the Seller is a different party to the Exporter provided in D.E. 3/1 and/ or 3/2 (Exporter's Identity), enter the full name and address of the Seller of the goods, where their EORI number is not available to the importer/ representative.

Where the EORI number of the Seller of the goods is not available, enter the Seller's full name and address. A contact phone number should be provided if available.

**Name and address**

Enter the full name and address of the Seller, including the postcode. Where a country does not use a postcode or equivalent code, (for example, US zip code), enter 'NA' in this section of the data element.

**Notes:**

The Seller is the last known entity by whom the goods are sold or agreed to be sold to the buyer. If the goods are to be imported other than in pursuit of a purchase, the details of the owner of the goods within the third country shall be provided.

Where the customs value is calculated in accordance with Article 74 of the Code, this information shall be provided, if available.

If there is only one Seller, then the Seller details are to be supplied at header level.

If there is more than one Seller, then:

- Code 00200 must be entered in each of the Name, Street, City and Postcode fields. at header level in D.E. 3/24.
- Additional Information Code 00200 is to be completed in D.E. 2/2 as per the instructions in [Appendix 4: D.E. 2/2: Additional Information Statement Codes](#) and
- The individual Seller's details must be supplied at item level (one Seller per item).

**D.E. 3/25 Seller Identification Number (Box 2: Consignor/ Exporter)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1	an..17	1x	1x

**Declaration Categories H1:**

This data element is only completed where the Seller is different from the exporter's details declared in D.E. 3/1 and/ or 3/2.

Where the Seller is a different party to the Exporter provided in D.E. 3/1 and/ or 3/2 (Exporter's Identity), enter the EORI number of the Seller of the goods, where this number is available.

Where a valid EORI number quoted in D.E. 3/25 is recognised by CDS then D.E. 3/24 should not be completed.

**Notes:**

The Seller is the last known entity by whom the goods are sold or agreed to be sold to the buyer. If the goods are to be imported other than in pursuit of a purchase, the details of the owner of the goods within the third country shall be provided.

Where the customs value is calculated in accordance with Article 74 of the Code, this information shall be provided, if available.

If there is only one Seller, then the Seller details are to be supplied at header level.

If there is more than one Seller, then:

- Code 00200 must be entered in each of the Name, Street, City and Postcode fields. at header level in D.E. 3/24.
- Additional Information Code 00200 is to be completed in D.E. 2/2 as per the instructions in [Appendix 4: D.E. 2/2: Additional Information Statement Codes](#) and
- The individual Seller’s details must be supplied at item level (one Seller per item).

**D.E. 3/26 Buyer Name and Address (Box 8: Importer/ Consignee)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1	Name: an..70 + Street and number: an..70 + Country: a2 + Postcode: an..9 + City an..35 + Phone number: an..50	1x	1x

**For H1 declarations only:**

Box 8 (Consignee/Importer) is now covered under six different data elements under CDS.

This data element is only completed where the Buyer is different from the Importer details declared in D.E. 3/15 and/ or 3/16.

Enter the Buyer’s name and address, and their identity details, if known.

D.E. 3/26 is used to declare the Buyer’s name, address and postcode. This data element should only be completed where a recognised EORI number is not held and declared in D.E. 3/27.

If the Buyer’s identification reference number (EORI) quoted in D.E. 3/27 is recognised by CDS then D.E. 3/26 should not be completed.

A contact phone number should be provided if available

**Name and address**

Enter the full name and address of the Buyer, including the postcode. Where a country does not use a postcode or equivalent code, (for example, US zip code), enter ‘NA’ in this section of the data element.

**Notes:**

‘Buyer’ is the last known entity to whom the goods are sold or agreed to be sold. If the goods are to be imported other than in pursuance of a purchase, the details of the owner of the goods within the Territory of the EU shall be provided.

Where the goods are sold in warehouse as a retail sale, the buyer of the goods under the retail sale should be declared in this data element. The depositor of the goods should be declared as the importer (D.E. 3/15 or 3/16).

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In cases where the customs value is calculated in accordance with Article 74 of the Code, this information shall be provided, if available.

This item can be declared once at header or item level.

The full name and address is to be entered in D.E. 3/26 if the Buyer does not have an EORI.

### D.E. 3/27 Buyer Identification Number (Box 8: Importer/ Consignee)

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1	an..17	1x	1x

#### For H1 declarations only:

This data element is only completed where the Buyer is different from the Importer declared in D.E. 3/15 or 3/16.

Enter the identification number of the Buyer in D.E. 3/27.

Where a valid EORI number quoted in D.E. 3/27, the Buyer's name and address should not be completed in D.E. 3/26.

#### Notes:

'Buyer' is the last known entity to whom the goods are sold or agreed to be sold. If the goods are to be imported other than in pursuance of a purchase, the details of the owner of the goods within the Territory of the EU shall be provided.

Where the goods are sold in warehouse as a retail sale, the buyer of the goods under the retail sale should be declared in this data element. The depositor of the goods should be declared as the importer (D.E. 3/15 or 3/16).

In cases where the customs value is calculated in accordance with Article 74 of the Code, this information shall be provided, if available.

This item can be declared once at header or item level.

The full name and address is to be entered in D.E. 3/26 if the Buyer does not have an EORI.

### D.E. 3/37 Additional Supply Chain Actor(s) Identification Number (No Previous Reference)

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H2, H3, H4, H5 & I1	Role code: a..3 + Identifier: an..17	99x	99x

#### All Declaration Categories:

This data element is optional.

If used, enter the unique identification number assigned to an economic operator of a third country in the framework of a trade partnership programme developed in accordance with the World Customs Organization Framework of Standards to Secure and Facilitate Global Trade which is recognised by the European Union.



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This data element comprises of two components:

### First Component: Role Code (a..3)

Enter the role code specifying their role in the supply chain.

The following parties can be declared:

Role Code	Party	Description
CS	Consolidator	Freight forwarder combining individual smaller consignments into a single larger consignment (in a consolidation process) that is sent to a counterpart who mirrors the consolidator's activity by dividing the consolidated consignment into its original components
MF	Manufacturer	Party which manufactures goods
FW	Freight Forwarder	Party undertaking forwarding of goods
WH	Warehouse Keeper	Party taking responsibility for goods entered into a warehouse

### Second component: Identification number of the party (an..17)

This should be an EORI number issued by a Member State, or a third country unique identifier recognised by the EU.

#### Notes:

Up to 99 separate instances may be declared in D.E. 3/37 at header level and item level.

### D.E. 3/39 Holder of the Authorisation Identification Number (No Previous Reference)

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H2, H3, H4, H5 & I1	Authorisation type code: an..4 + Identifier: an..17	99x	NA

#### All Declaration Categories:

This data element is only mandatory where an authorisation is required to declare the goods. This data element should be used to declare the EORI number against the appropriate Authorisation Type Code for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code. [Appendix 6: D.E. 3/39: Authorisation Type Codes](#) contains the list of codes to be declared for this data element (for example, SDE to be declared when Simplified Declaration Procedure is being used).

The Procedure Code and Additional Procedure Code completion notes in [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) and [Appendix 2: D.E. 1/11: Additional Procedure Codes](#) give guidance on the Authorisation Type Codes expected to be used in specific circumstances for the procedure concerned. They are not a definitive guide however and should be read in conjunction with the full list provided in [Appendix 6: D.E. 3/39: Authorisation Type Codes](#).

This data element comprises two elements:

#### First Component: Authorisation type code (an..4)

Enter the type of the authorisation using the relevant code from [Appendix 6: D.E. 3/39: Authorisation Type Codes](#).

**Second Component: Identifier (an..17)**

Enter the EORI number of the authorised party.

**Notes:**

Up to 99 separate instances may be declared in D.E. 3/39 at header level.

The authorisation holders details do not need to be declared where an Authorisation by Customs Declaration for Special Procedures is used.

**D.E. 3/40 Additional Fiscal References Identification Number (No Previous Reference)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1 & I1	Role code: an3 + VAT identification number: an..17	99x	99x

**Declaration Category I1:**

The Procedure Code completion notes (see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#)) must be read in conjunction with this data element’s guidance to ensure the correct data set is used for the simplified declaration where Procedure Code 42 is being declared in D.E. 1/10.

**All Declaration Categories:**

This data element must be completed when Onward Supply Relief (OSR) is claimed.

This data element is only required when Requested Procedure Code 42 is used in D.E. 1/10 (Procedure Code).

This data element consists of two components:

**First Component: Role code (an3)**

The following parties can be declared:

Role Code	Party	Description
FR1	Importer	Enter the VAT identification number issued in the member state of importation for the importer designated or recognised under Article 201(1) of the VAT Directive as liable for payment of VAT. <b>FR1 should be used for an importer that is established and VAT registered in the UK, it cannot be used by a non-VAT registered person.</b>
FR2	Customer	Enter the VAT identification number of the customer who is liable for the VAT on the intra-community acquisition of goods in accordance with Article 200(1) of the VAT Directive. <b>FR2 should be used for the customer in the member state where the goods are going to, it cannot be used by a non-VAT registered person.</b>

Role Code	Party	Description
FR3	Tax Representative	Enter the VAT identification number issued in the member state of importation for the tax representative. <b>FR3 should be used for a UK VAT registered/established agent appointed to act as an importer by a trader who is not established, and VAT registered in the UK. The appointed agent/importer will be treated as importing and supplying the goods as the principal (see section 2.7 and 2.8 of VAT Notice 702: imports for the UK agent tax responsibilities), it cannot be used by a non VAT registered person.</b>
FR4	Holder of the deferred payment authorisation	The taxable person or the person liable for payment or another person that has received deferment of payment in accordance with Article 211 of Directive 2006/112/EC.

**Second Component: VAT identification number (an..17)**

The value added tax identification number is structured as follows:

Field	Content	Format
1	Country Code Identifier of the Member State of issue using the code from <a href="#">Appendix 13: Country Codes</a> .	a2
2	Individual number attributed by Member States for the identification of taxable persons referred to in Article 214 of Directive 2006/112/EC (for example, the individual's VAT number).	an..15

Up to 99 separate instances may be declared in D.E. 3/40 at header level and at item level.

Where a single goods item is destined for onward supply to more than 1 receiving taxable person, each receiving taxable person's VAT Registration Number must be declared separately in D.E. 3/40 against code FR2.

A full audit trail must be held by the dispatching taxable person to identify the quantities shipped to each onward supply entity. Failure to provide these details on request may result in a demand for the relieved import VAT being issued

**Notes:**

When the import is followed by an intra-Community supply of the goods to another Member State, no VAT is paid upon importation and VAT will be due in the Member State of final destination.

In order to use this procedure, the declarant has to provide information about the importer and the customer in the other Member State in the import declaration.

For the declaration of the importer, the code FR1 followed by the VAT number of the importer has to be used.

Where the importer is represented by a tax representative in the Member State where the customs declaration is lodged, the code FR3 followed by the VAT number of the tax representative is used. The declaration of the importer and the tax representative are exclusive. This means that the tax representative has only to be declared where the importer is actually represented and in this case the importer cannot be declared.

For the declaration of the customer in the Member State of destination, the code FR2 followed by the VAT number of the customer in the Member State of destination has to be used.

In situations of triangular supply where the goods are sold to an intermediate customer who is not the consignee of the goods at the final destination, it is the VAT Number of the customer of the importer

which must be provided in the import declaration with code FR2 at the time of importation, and not the VAT Number of the final consignee in the Member State where the transport ends.

**D.E. 3/41 Person Presenting the Goods to Customs in case of Entry in the Declarant's Records (EIDR) or Pre-Lodged Customs Declaration Identification Number (No Previous Reference)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
C21	an..17	1x	NA

**All Declaration Categories:**

This data element is only required on a C21 where it is being used to release goods declared under the Entry in Declarant's Records (EIDR) simplified procedure from the border.

This information takes the form of the EORI number of the person presenting the goods to customs in cases where the declaration is made by EIDR.

**Group 4: Valuation Information and Taxes**

**D.E. 4/1 Delivery Terms (Box 20: Delivery Terms)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H3, H4, H5 & I1	Coded version: INCOTERM code: a3 + UN/LOCODE: an..17 OR Free text description: INCOTERM code: a3 + Country code: a2 + Location name: an..35	1x	NA

**Declaration Category H4:**

Delivery terms must be completed for importations to Inward Processing when the declarant opts to use the Article 86 (3) customs debt rules as laid down in EU Reg. No. 952/2013. In such cases Additional Procedure Code F44 should be declared in D.E. 1/11 and GEN86 completed in D.E. 2/2 (Additional Information). Please refer to [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) and [Appendix 2A: D.E. 1/11: Additional Procedure Codes: Union Codes](#) for more details.

**Declaration Category I1:**

This data element is only required on a simplified declaration where a claim to a tariff quota is being made on the simplified declaration.

**All Declaration Categories:**

Delivery terms code must be provided for declarations using valuation method 1 (transaction value of imported goods).

Using the relevant Union codes and headings, specify the terms of the commercial contract.

The code to be declared shall be made up of two components:

- First Component: INCOTERM code
- Second Component: Location up to which the INCOTERMs apply.

Details of the delivery terms which may be used, and their completion instructions may be found in [Appendix 7: D.E. 4/1: Delivery Terms](#).

**First Component: INCOTERM (a3)**

Enter the INCOTERM using the appropriate code from the table below.

**Second Component: Location name (an..17 coded version or an..37 free text version)**

Enter the location up to which the INCOTERMs apply, in the following format:

- UN/LOCODE an..17.  
The UN/LOCODE must be used where an appropriate code exists.  
A list of GB UN/LOCODES may be found in [Appendix 16I: D.E. 5/23: Goods Location Codes](#).  
When completed in this segment these codes should be prefaced with the country code of GB.  
Non-GB UN/LOCODES may be found here:  
<http://www.unece.org/cefact/locode/service/location>.
- Only where no UN/LOCODE is available for the location a plain language description for the location may be entered.
- In these instances, enter the location details in the following format: The appropriate country code (a2) followed by plain text location (an..35). A list of the country codes which may be used can be found in [Appendix 13: Country Codes](#).

For example:

Using UN/LOCODE:

- CIFGBTIL (Cost Insurance and Freight paid to Tilbury)
- FOBHKKWN (Free on Board at docks in Hong Kong)

Using plain language description:

- CIFGBCanewdon

**Notes:**

The delivery terms are part of the contractual agreements between seller and buyer. In principle the parties are free to agree whatever they might consider as necessary in order to pursue their commercial interests.

The terms of delivery have to be declared in a customs declaration for release for free circulation in order to allow for the correct determination of the customs value of the imported goods which further on is the basis for the determination of statistical value, for calculation of VAT.

In international trade, parties usually base their contractual agreements on the INCOTERMS which are international sales terms, published by the International Chamber of Commerce (ICC). The INCOTERMS which may be used are listed in [Appendix 7: D.E. 4/1: Delivery Terms](#).

The "INCOTERMS 2000" codes "DAF", "DDU", "DES", "DEQ" have been kept in the code list for D.E. 4/1 in Annex B to EU Reg. No. 2015/2447 to facilitate any existing contracts these apply to.

Where the delivery terms agreed between the parties are not covered by one of the 15 codes, the code 'XXX' shall be used. When using code 'XXX', the data element is to be completed as follows:

- First component: 'XXX'
- Second component: Country Code (a2) to which the delivery terms apply (for example, freight paid to France) followed by a narrative description of the delivery terms given in the contract. A list of the country codes which may be used can be found in [Appendix 13: Country Codes](#).

When using Simplified Procedure Value (SPV) or Standard Import Value (SIV) (D.E. 1/11 code E01 or E02), D.E. 4/1 must be left blank.

**D.E. 4/3 Tax Type (Box 47a: Type)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
C21, H1, H3, H4, H5 & I1	Union codes: a1 + n2 OR National codes: n1 + an2	NA	99x

**Declaration Category I1:**

This data element is only required on a simplified declaration where a claim to a tariff quota is being made on the simplified declaration.

**All Declaration Categories:**

Enter the appropriate tax type using the codes from [Appendix 8: D.E. 4/3: Tax Types](#) for each tax to be paid or secured.

**Notes:**

The Tax Type codes identify the kinds of duty or tax (Customs Duty, VAT, Excise) being declared. Any manual calculations made in conjunction with these taxes to be paid or secured must be declared in D.E. 4/4 (Tax Base), 4/6 (Payable Tax Amount) and 4/7 (Total Taxes). AI statement OVR01 must be completed in D.E. 2/2 to specify the reason for the manual calculation and supporting evidence for the calculations are to be provided as required.

AI code OVR01 may only be used where specified by the Procedure code, commodity code or other AI statements.

**D.E. 4/4 Tax Base (Box 47b: Tax Base)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
C21, H1, H3, H4 & H5	Measurement unit and qualifier, if applicable: an..4 + Quantity: n..16,6	NA	99x

**Declaration Category C21:**

Enter the measurement unit of 'GBP' followed by the value on which the tax calculation is based against each tax type entered in D.E. 4/3.

**All Other Declaration Categories:**

This data element should be completed when:

**Specified by the Procedure Code or Additional Procedure Code completion notes:**

- Please see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) and [Appendix 2: D.E. 1/11: Additional Procedure Codes](#) for specific details.
- D.E. 4/4 should be completed using the measurement unit code of 'GBP' followed by the value specified in the Procedure Codes completion rules (see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) for details).
- Where this data element is required by the Procedure Code, AI statement code 'OVR01' should also be entered in D.E. 2/2 (Additional Information) unless otherwise specified in the Procedure Codes completion rules. Completion of this data element may also require the completion of code '9WKS' in D.E. 2/3 (Document codes) to provide evidence to support the manual duty calculation. This will be specified in the Procedure Code completion rules when required.

**Where OVR01 AI statement is entered in D.E. 2/2**

- The requirement to complete a manual tax calculation will be specified by the commodity code, procedure code or other AI statement. AI statement code OVR01 may only be used where a manual duty calculation is specifically required. Please see [Appendix 4: D.E. 2/2: Additional Information Statement Codes](#) for further details.

**Where a measurement unit and qualifier (3<sup>rd</sup> Quantity) are required:**

- This data element should be completed where a measurement unit and qualifier (as applicable) are required to support the calculation of the tax amounts, for example a third quantity is required such as alcoholic strength by volume.
- Where a commodity code requires a measurement unit and qualifier (where applicable), this will be specified against the commodity code details in Volume 2 of the UK Trade Tariff, see: <https://www.gov.uk/trade-tariff> for details.
- Where the specific commodity code requires a measurement unit and/ or qualifier to be declared, enter the appropriate code for the commodity’s measurement unit type using the list provided in [Appendix 20: D.E. 8/7 and 4/4: Measurement Unit Codes](#).
- For example, if the commodity requires a quantity in litres, enter the measurement unit code of LTR followed by the quantity declared in litres.

**Notes:**

For paper declarations: prefix any quantity with ‘Q’.

Any decimal places declared for the quantity (up to a maximum of 6 places) must be deducted from the total number of characters used in the data element. For example, if 3 decimal places are used, then only 13 whole numbers may be used in front of the decimal place.

If no quantity or measurement unit/ qualifier is required, this data element should be omitted unless otherwise specified by the Procedure Code or AI statement.

When using Simplified Procedure Value (SPV) or Standard Import Value (SIV) (D.E. 1/11 code E01 or E02), D.E. 4/4 must be left blank.

**D.E. 4/5 Tax Rate (Box 47c: Tax Rate Identifier and Override Code)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
C21, H1, H3, H4 & H5	n..17,3	NA	99x

This data element should only be completed on a C21.

**Declaration Category C21 only:**

The tax rate information should be completed using the rates shown against the specific commodity, as specified in Volume 2 of the UK trade Tariff. These can be found here: <https://www.gov.uk/trade-tariff>.

**All Other Declaration Categories:**

The CDS system will populate this data element based upon the data declared elsewhere in the declaration.

National rates, reduced rates and/or exemptions are declared using the National Additional Codes (see D.E. 6/17 for details).

Where a manual duty calculation is completed using AI statement code OVR01 this information is not required. Customs will verify the correct rates of tax have been applied using the supporting revenue calculation information provided by the Holder of the Procedure.

**Notes:**

Any decimal places declared (up to a maximum of 3 places) must be deducted from the total number of characters used in the data element. For example, if 3 decimal places are used, then only 14 whole numbers may be used in front of the decimal place.

**D.E. 4/6 Payable Tax Amount (Box 47d: Amount)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
C21, H1, H3, H4 & H5	n..16,2	NA	99x

**Declaration Category C21:**

Enter the amount of revenue in GBP due against each tax type to be paid or secured.

**All Other Declaration Categories:**

When a manual tax calculation is required, D.E. 4/6 should be completed showing the amount of revenue in GBP to be paid or secured for each tax type. This must be declared in Sterling GBP. The currency must be declared as well as the amount of Tax due.

This data element should only be completed when:

**Specified by the Procedure Code or Additional Procedure Code completion notes:**

- Please see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) and [Appendix 2: D.E. 1/11: Additional Procedure Codes](#) for specific details.
- Completion of this data element may also require the completion of code '9WKS' in D.E. 2/3 (Document codes) to provide evidence to support the manual duty calculation. This will be specified in the Procedure Code completion rules when required (see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) for details).
- Where this data element is required by the Procedure Code, AI statement code 'OVR01' should also be entered in D.E. 2/2 (Additional Information) unless otherwise specified in the Procedure Codes completion rules.

**Where OVR01 AI statement is entered in D.E. 2/2:**

- The requirement to complete a manual tax calculation will be specified by the commodity code, procedure code or other AI statement. AI statement code OVR01 may only be used where a manual duty calculation is specifically required. Please see [Appendix 4: D.E. 2/2: Additional Information Statement Codes](#) for further details.

**Notes:**

Any currencies declared to CDS must be attached to a specific data element amount. The currency should therefore be declared with the appropriate data element amount. For example:

- 'GBP' followed by the total amount invoiced in D.E. 4/11
- 'GBP' followed by item price/amount in D.E. 4/4
- 'GBP' followed by additional freight charges in D.E. 4/9

Any decimal places declared (up to a maximum of 2 places) must be deducted from the total number of characters used in the data element. For example, if 2 decimal places are used, then only 14 whole numbers may be used in front of the decimal place.

Amounts declared in DE 4/6 must be in GBP



**D.E. 4/7 Total Taxes (Box 47: Derived)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
C21, H1, H3, H4 & H5	n..16,2	NA	99x

**Declaration Category C21:**

Enter the total amount of revenue in GBP due for the goods item. This should equal the amount manually calculated for each tax type.

**All Other Declaration Categories:**

When a manual tax calculation is required, D.E. 4/7 should be completed showing the total amount of revenue in GBP to be paid or secured for the goods item. This must be declared in Sterling GBP. The currency must be declared as well as the amount of Tax due.

This data element should only be completed when:

**Specified by the Procedure Code or Additional Procedure Code completion notes:**

- Please see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) and [Appendix 2: D.E. 1/11: Additional Procedure Codes](#) for specific details.
- Completion of this data element may also require the completion of code '9WKS' in D.E. 2/3 (Document codes) to provide evidence to support the manual duty calculation. This will be specified in the Procedure Code completion rules when required (see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) for details).
- Where this data element is required by the Procedure Code, AI statement code 'OVR01' should also be entered in D.E. 2/2 (Additional Information) unless otherwise specified in the Procedure Codes completion rules.

**Where OVR01 AI statement is entered in D.E. 2/2:**

- The requirement to complete a manual tax calculation will be specified by the commodity code, procedure code or other AI statement. AI statement code OVR01 may only be used where a manual duty calculation is specifically required. Please see [Appendix 4: D.E. 2/2: Additional Information Statement Codes](#) for further details.

In all other cases this data element must be left blank. The CDS system will calculate the total taxes due for each item.

**Notes:**

Any currencies declared to CDS must be attached to a specific data element amount. The currency should therefore be declared with the appropriate data element amount. For example:

- 'GBP' followed by the total amount invoiced in D.E. 4/11
- 'GBP' followed by item price/amount in D.E. 4/4
- 'GBP' followed by additional freight charges in D.E. 4/9

Any decimal places declared (up to a maximum of 2 places) must be deducted from the total number of characters used in the data element. For example, if 2 decimal places are used, then only 14 whole numbers may be used in front of the decimal place.

Amounts declared in DE 4/7 must be in GBP

**D.E. 4/8 Method of Payment (Box 47e: Method of Payment)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
C21, H1, H3, H4, H5 & I1	a1	NA	99x

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**Declaration Category I1:**

This data element is only required on a simplified declaration where a claim to a tariff quota is being made on the simplified declaration.

**For Additional Declaration Types, C, F, Y or Z:**

When Simplified Declaration Procedure or Entry in Declarant’s records (EIDR) is being used, only Method of Payment (MOP) codes E or R may be used.

**All Declaration Categories:**

The list of allowable Methods of Payments (MOP) and the codes to be declared for each may be found in [Appendix 9: D.E. 4/8: Method of Payment Codes](#).

**Security and outright payment required for a single tax type:**

A single MOP code is to be declared for each tax type declared in D.E. 4/3. Where a MOP code is entered to secure (or pay) a particular tax type, the equivalent payment method will be used to collect any outright payment (or security) due. For example, MOP code R (deferment account deposit) declared to secure the potential customs duty, the system will automatically collect any outright customs duty due from the same deferment account.

**Quotas:**

Where security may be required in the event of a quota being critical, an appropriate MOP code must be declared in D.E. 4/8 to ensure the duty can be taken on deposit. Please note that as per the section above, only a single method of payment can be used against a single tax type.

**Deferment:**

Where a deferred method of payment (code E or R) is used:

- Enter the deferment account numbers (DANs) in D.E. 2/6.

Where deferred payment is being used to pay or secure Customs duty:

- Document Codes C505 and C506 must also be declared in D.E. 2/3 and
- Authorisation Type Codes CGU and DPO declared in D.E. 3/39.

D.E. 2/3 and 3/39 do not need to be completed when deferment is only being used for other taxes.

**Cash Accounts:**

When MOP codes N or P are being declared in D.E. 4/8, then:

- In D.E. 8/2 (Guarantee Type): Enter Code ‘Y’ where Cash Accounts are being used to pay/ secure the duties and other charges concerned.
- In D.E. 8/3 (Guarantee Reference): Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges.

**Authorisation by Customs Declaration:**

The Method of Payment (MOP) types shown in the following table are the only MOP codes that can be used when security is required for an Authorisation by Customs Declaration to secure the potential duty due at the full rate of duty.

See [Appendix 9: D.E. 4/8: Method of Payment Codes](#) for codes that can be used for other tax lines.

MOP Code	Definition
M	Security Deposit: immediate payment (cash deposit)
N	Security Deposit: immediate payment (CDS Cash Account deposit)
R	Security Deposit: deferred payment (deferment account deposit)

S	Importers general guarantee account (Importer self-representation)
T	Agent's general guarantee account
U	Security: Importers guarantee account – standing authority (Direct/indirect representation)
V	Security: Importers guarantee account – individual/specific authority (Direct/indirect representation)
Z	Importers individual guarantee (for example, C&E 250)

**Notes:**

Data element 4/8 may be left blank where no payment or security is due for the specific tax type.

When codes M or N are inserted, a deposit slip (form C&E955) must be attached to the declaration.

When code R is used, deposit slip (form C&E955D) must be attached.

Failure to attach forms C&E955 and C&E955D could result in a delay in any future repayment.

Document code '955D' must be declared in D.E. 2/3. Please refer to [Appendix 5: D.E. 2/3: Documents and other Reference Codes](#).

Evidence of VAT paid will normally be issued direct to importers in the form of a monthly VAT certificate form C79.

A declarant acting on behalf of an importer may not use the importer's guarantee account (MOP U and V) without being authorised to do so. This authority may be specific (relating to one consignment) and be presented with the declaration, or alternatively may be a standing authorisation, which covers all consignments.

If a declaration is processed as a paperless declaration, any authority must be retained at the traders registered premises (for 4 years) and may be subject to audit by customs.

**D.E. 4/9 Additions and Deductions (Box 45: Adjustment, Boxes 62-68: Value Build Up)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H3, H4, H5 & I1	Code: a2 + Amount: n..16,2	99x	99x

**Declaration Category I1:**

This data element is only required on a simplified declaration where a claim to a tariff quota is being made on the simplified declaration.

**Declaration Category H4:**

Additions and Deductions must be completed for importations to Inward Processing when the declarant opts to use the Article 86 (3) customs debt rules as laid down in EU Reg. No. 952/2013. In such cases Additional Procedure Code F44 should be declared in D.E. 1/11 and GEN86 completed in D.E. 2/2 (Additional Information). Please refer to [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) and [Appendix 2A: D.E. 1/11: Additional Procedure Codes: Union Codes](#) for more details.

**All Declaration Categories:**

This data element may be completed at header or item level, dependent on the particular type of addition or deduction concerned (see [Appendix 10: D.E. 4/9: Additions and Deductions](#) for details). Additions and deductions should only be declared at header level where they apply to all good items on the customs declaration.

The addition or deduction must be declared in the currency in which the charge (addition or deduction) was invoiced.

This data element is made up of two components:

**First Component: Additions and Deductions code (a2)**

For each type of addition or deduction, enter the relevant code from [Appendix 10: D.E. 4/9: Additions and Deductions](#).

**Second Component: Amount (n..16,2)**

For each addition or deduction declared in the first component, enter the corresponding amount to be included in or deducted from the item price.

This amount should be declared as either:

- A monetary amount (with the relevant currency code), declared in the same currency in which the addition/deduction is invoiced or
- A percentage adjustment given to 2 decimal places

Where the customs value of the goods in question cannot be determined under method 1 (Article 70 of the Code), the declarant shall provide the customs authorities any additional information necessary for the purposes of determining the customs value.

**Notes:**

Up to 99 instances of this data element may be declared at header and item level.

Any currencies declared to CDS must be attached to a specific data element amount. The currency should therefore be declared with the appropriate data element amount. For example:

- 'GBP' followed by the total amount invoiced in D.E. 4/11
- 'GBP' followed by item price/amount in D.E. 4/4
- 'GBP' followed by additional freight charges in D.E. 4/9

**Simplified Procedure Value (SPV) and Standard Import Value (SIV)**

This data element must not be completed for goods which have been entered under SPV or SIV. It cannot therefore be used in conjunction with Additional Procedure Code E01 or E02 in D.E. 1/11. (See [Appendix 2A: D.E. 1/11: Additional Procedure Codes: Union Codes](#) for details.)

**Freight Apportionment**

For multi-item declarations CDS divides any freight charges between the items in proportion to their value or gross mass according to the declarant's choice.

Codes for apportionment by gross mass and value must not be mixed on a declaration. For instance, if a declaration includes any of the codes AP, AR, AV, BA or BR then it must not include any of the codes AQ, AS, AW, BS or BU.

When using codes BS and BU on a multi-item declaration, the deduction must not reduce the value of any item to zero or a negative amount.

In these cases, the freight charges must instead be apportioned by value rather than weight using the code BA or BR as appropriate.

Freight charges will be apportioned by value for codes -

- AP
- AR
- AV
- BA
- BR

Freight charges will be apportioned by gross mass for codes -

- AQ
- AS
- AW
- BS
- BU

**Air Transport Costs (Codes AR, AS, BR and BS)**

Codes AR, AS, BR and BS must only be used when an Airport of Loading code has been declared in D.E. 5/21 and an adjustment is being made to the customs value for the freight charges relating to the section of the flight which is considered to be within the EU.

Enter those charges relating to the air transport of the goods which represent the freight charges only. Do not include any items such as handling charges or agency fees.

CDS will adjust the air transport costs using set percentages as per [Appendix 15A: D.E. 5/21: Foreign Airport Zones and Percentages](#), as part of the calculation of the customs value.

Any other freight charges, such as transport from the exporter's premises to the airport, should be declared separately using the appropriate code from the list in [Appendix 10: D.E. 4/9: Additions and Deductions](#). All freight charges to be added or deducted must be declared in the currency shown on the air waybill.

*Transshipments:*

For goods transshipped via another EU airport, D.E. 5/21 (Airport of Loading) must still be completed with the code for the third country airport from which the goods were dispatched to the EU. The adjustments for flights within the EU use standard percentages irrespective of the destination airport so you will not be disadvantaged.

Any separate transport charges from the transshipment airport within the EU to the final destination must be declared using the appropriate code AV or AW.

**Transport costs, loading and handling charges up to the place of introduction in the European Union (Codes AP & AQ)**

These codes should not to be completed when freight charges have been included in D.E. 4/11 and D.E. 4/14.

If this Data Element is completed CDS will include the charges in the calculation of the customs and other values.

Enter the amount of the transport costs, loading and handling charges to no more than 2 decimal places.

**Costs of transport after arrival at the place of introduction (Codes AV, AW, BA and AU)**

For goods imported by surface transport (land or sea), if the values declared in D.E. 4/11 and 4/14 include the cost of transport within the EU, these should be declared against code BA or BU and will be deducted from the value for customs duty.

CDS calculates the value for VAT by adding any duties, levies or additional costs to be included in the VAT value, to the value declared in D.E. 4/14.

Codes AV or AW must only be used when there are any additional costs, not included in D.E. 4/11 total amount invoiced, which need to be added to arrive at the value for VAT, for example freight charges covering transport within the EU (see Notices 252 and Notice 702).

**Valuation Simplification Authorisations (Codes AN, AO, BG and BK)**

When using codes AN, AO, BG or BK to declare an addition or deduction based on a decision granted in accordance with Article 71 of the EU Reg. No. 2015/2446, the following must also be declared:

In data element 2/3 (Document Codes):

Document Code	Document Identifier: Country Code	Document Identifier: Authorisation Type Code	Document Identifier: authorisation number
C504	e.g., GB	CVA	Enter the valuation simplification authorisation number

In data element 3/39 (Holder of the Authorisation):

Authorisation Type	Authorisation Type Code	Authorisation Identifier
Valuation Simplification	CVA	Enter the EORI of the authorisation holder

Please note that these codes must not be used on supplementary declarations (Additional Declaration Types Y or Z declared in D.E. 1/2).

**Percentage Adjustments**

When using codes AC, AX, AZ, AM, AO, BL, BF, BK or BI, CDS will apply the declared % adjustment to the item price declared in DE 4/14. If the % adjustment should be applied to any other additions or deductions or if the % adjustment does not apply to the full amount declared in DE 4/14, then the declarant will need to calculate the amount manually and declare the monetary adjustment under the appropriate corresponding code, AB, AF, AH, AI, AN, BD, BM, BG or BH.

**D.E. 4/10 Invoice Currency (Box 22: Invoice Currency and Total Amount Invoiced)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H3, H4, H5 & I1	a3	1x	NA

Any currencies declared to CDS must be attached to a specific data element amount. The currency should therefore be declared with the appropriate data element amount. For example:

- 'USD' followed by the total amount invoiced in D.E. 4/11
- 'USD' followed by item price/amount in D.E. 4/4
- 'USD' followed by additional freight charges in D.E. 4/9

**Declaration Category I1:**

This data element is only mandatory on a simplified declaration where a claim to a tariff quota is being made on the simplified declaration.

**All Declaration Categories:**

Using the relevant code (see [Appendix 11: D.E. 4/10: Currency Codes](#)), enter the currency in which the commercial invoice was drawn up.

The invoice currency code, declared in D.E. 4/10, does not affect the currency to be used for the statistical value declared in D.E. 8/6 which must always be declared in Sterling (GBP).

The invoice currency declared for D.E. 4/10 must apply to the amounts declared in both D.E. 4/11 (Total Amounts Invoiced) and D.E. 4/14 (Item Price/Amount).

Where the goods are invoiced in multiple currencies, please follow the instructions below.

**Multiple Invoice Currencies:**

Where the goods have been invoiced in more than one currency, the invoice value must be converted and entered in Sterling (GBP).

Where the goods have been invoiced in more than one currency Document Code '9WKS' must be declared in D.E. 2/3 (Document Codes). A copy of the worksheet or valuation declaration showing how the conversion was made, must be held and made available to Customs on request.

**Fixed Rates of Exchange:**

Where a fixed rate of exchange is stipulated in the contract of sale and is being used:

- Enter the currency code for sterling 'GBP' in D.E. 4/10 (Invoice Currency)
- Enter the fixed rate of exchange used for the currency conversion, for evidence purposes in D.E. 4/15 (Fixed Rate of Exchange)
- Enter the Total Invoice Amount (D.E. 4/11) in Sterling (GBP) and
- The item price/ amount (D.E. 4/14) in Sterling (GBP).

Where a fixed rate of exchange is applied, Document Code '9WKS' must be declared in D.E. 2/3 (Document Codes). A copy of the worksheet or valuation declaration showing how the conversion was made, must be held and made available to Customs on request.

Evidence to support the use of fixed rates of exchange must be held and made available to Customs on request.

**Simplified Procedure Value (SPV) and Standard Import Value (SIV)**

This data element must not be completed for goods which have been entered under SPV or SIV. It cannot therefore be used in conjunction with Additional Procedure Code E01 or E02 in D.E. 1/11. (See [Appendix 2A: D.E. 1/11: Additional Procedure Codes: Union Codes](#) for details.)

**D.E. 4/11 Total Amount Invoiced (Box 22: Invoice Currency and Total Amount Invoiced)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H3, H4, H5 & I1	n..16,2	1x	NA

**All Declaration Categories:**

Completion of this data element is optional.

When this data element is completed, it must correspond to the sum of the item price/ amount for all items (D.E. 4/14 Item Price/ Amount).

Enter the total invoiced price/ amount for all goods declared in the declaration, expressed in the currency unit declared in D.E. 4/10 (Invoice Currency).

Enter either:

- The total invoice price (or the total adjusted invoice price when valuation methods 1 or 6 are used (see D.E. 4/14 Item Price/ Amount), or;
- The total customs value of all goods items on the declaration.

**Notes:**

The invoice currency declared for D.E. 4/10 must apply to the amounts declared in both D.E. 4/11 (Total Amounts Invoiced) and D.E. 4/14 (Item Price/Amount).

Where the goods are invoiced in multiple currencies, please follow the instructions below.

Any currencies declared to CDS must be attached to a specific data element amount. The currency should therefore be declared with the appropriate data element amount. For example:

- 'GBP' followed by the total amount invoiced in D.E. 4/11
- 'GBP' followed by item price/amount in D.E. 4/4

- ‘GBP’ followed by additional freight charges in D.E. 4/9

Any decimal places declared (up to a maximum of 2 places) must be deducted from the total number of characters used in the data element. For example, if 2 decimal places are used, then only 14 whole numbers may be used in front of the decimal place.

CDS converts foreign currency amounts into sterling using stored rates of exchange. The rate of exchange used for this purpose is the rate in force on the day the declaration is accepted.

Rates of exchange for most foreign currencies used for customs purposes are published by HM Revenue and Customs (HMRC) monthly and apply from midnight on the last day of the month for use during the following month. You can read about [rates of exchange to be used for customs purposes, including any changes in published rates](#).

**Simplified Procedure Value (SPV) and Standard Import Value (SIV)**

This data element must not be completed for goods which have been entered under SPV or SIV. It cannot therefore be used in conjunction with Additional Procedure Code E01 or E02 in D.E. 1/11. (See [Appendix 2A: D.E. 1/11: Additional Procedure Codes: Union Codes](#) for details.)

**Multiple Invoice Currencies:**

Where the goods have been invoiced in more than one currency, the invoice value must be converted and entered in Sterling (GBP).

Where the goods have been invoiced in more than one currency Document Code ‘9WKS’ must be declared in D.E. 2/3 (Document Codes). A copy of the worksheet or valuation declaration showing how the conversion was made, must be held and made available to Customs on request.

**Fixed Rates of Exchange:**

Where a fixed rate of exchange is stipulated in the contract of sale and is being used:

- Enter the currency code for sterling ‘GBP’ in D.E. 4/10 (Invoice Currency)
- Enter the fixed rate of exchange used for the currency conversion, for evidence purposes in D.E. 4/15 (Fixed Rate of Exchange)
- Enter the Total Invoice Amount (D.E. 4/11) in Sterling (GBP) and
- The item price/ amount (D.E. 4/14) in Sterling (GBP).

Where a fixed rate of exchange is applied, Document Code ‘9WKS’ must be declared in D.E. 2/3 (Document Codes). A copy of the worksheet or valuation declaration showing how the conversion was made, must be held and made available to Customs on request.

Evidence to support the use of fixed rates of exchange must be held and made available to Customs on request.

**D.E. 4/12 Internal Currency Unit (No Previous Reference)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
C21, H1, H3, H4 & H5	a3	1x	NA

This data element is not currently used in the UK for (re)import purposes.

**D.E. 4/13 Valuation Indicator (No Previous Reference)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H4 & H5	an4	NA	1x

**Declaration Category H4:**

Valuation Indicator must be completed for importations to Inward Processing when the declarant opts to use the Article 86 (3) customs debt rules as laid down in EU Reg. No. 952/2013. In such cases Additional



Procedure Code F44 should be declared in D.E. 1/11 and GEN86 completed in D.E. 2/2 (Additional Information). Please refer to [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) and [Appendix 2A: D.E. 1/11: Additional Procedure Codes: Union Codes](#) for more details.

**All Declaration Categories:**

This data element is required when using valuation method 1 (transaction of the imported goods) otherwise it should be left blank.

Using the relevant codes, enter the combination of indicators required to declare whether the value of the goods is affected by specific factors.

The code comprises four digits, each of which being either a '0' or a '1'.

Enter a '1' if the indicator affects the customs value.

Enter a '0' if the indicator does not affect the customs value.

Each '1' or '0' digit reflects whether or not a valuation indicator has an impact on the Customs Value of the goods concerned (for example, they affect the item price).

- First digit: Enter code '1' where there is a price influence as a result of a Party Relationship between the buyer and seller.
- Second digit: Enter code '1' where there are restrictions as to the disposal or use of the goods by the buyer in accordance with Article 70(3)(a) of the Code.
- Third digit: Enter code '1' where the sale or price is subject to some condition or consideration in accordance with Article 70(3)(b) of the Code.
- Fourth digit: Enter code '1' where the sale is subject to an arrangement under which part of the proceeds of any subsequent resale, disposal or use accrues directly or indirectly to the seller.

In all cases, enter code '0' where there is no effect on the customs value or item price of the goods.

**Simplified Procedure Value (SPV) and Standard Import Value (SIV)**

This data element must not be completed for goods which have been entered under SPV or SIV. It cannot therefore be used in conjunction with Additional Procedure Code E01 or E02 in D.E. 1/11. (See [Appendix 2A: D.E. 1/11: Additional Procedure Codes: Union Codes](#) for details.)

**D.E. 4/14 Item Price/ Amount (Box 42: Item Price)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H3, H4, H5 & I1	n..16,2	NA	1x

**Declaration Category I1:**

This data element is only required on a simplified declaration where:

- Controlled goods are being entered on a simplified declaration or
- A claim to a tariff quota is being made on the simplified declaration.

**All Declaration Categories:**

Enter the item invoice price/ amount for the goods described in the relevant D.E. 6/8 (Description of Goods), in the currency used in D.E. 4/10 (Invoice Currency).

The invoice price must be declared for each item, unless the rules for declaring the customs value below apply.

Where Valuation Method 1 or 6 is being used for Customs Duty purposes, the invoice price per item must be adjusted to include any addition or deduction allowable from a purchase price which is not shown in another data element (for example, not included in D.E. 4/9 (additions and Deductions).

In such cases, the item value must be calculated manually and the net amount entered in this data element (evidence to support any addition/ deduction is to be provided on request. Code 9WKS must be declared in D.E. 2/3 (Document Codes) to support the valuation calculation.

When the invoice price/ value being declared is duty inclusive (and D.E. 4/1 Delivery Terms is completed with DDP in the first component), the total invoice amount per item must include Customs Duty (including any secured duty), definitive anti-dumping duty, definitive countervailing duty and retaliatory duty. The amount of customs duties to be deducted from the item price must be declared in D.E. 4/9 using code BC.

**Customs value**

The customs value of goods is defined in [Notice 252](#). It must be declared when:

- The valuation method used to determine the customs value is Method 2, 3, 4(a) or 5;
- The customs value using Method 4(b) is used for security purposes;
- The declaration is a Simplified Declaration for controlled goods on which a full licensing declaration at the frontier is required.

When importers or agents/ representatives use their own valuation methods the customs value must also be declared in this data element.

When using Simplified Procedure Value (SPV) or Standard Import Value (SIV) (D.E. 1/11 code E01 or E02), D.E. 4/14 must be left blank. CDS will calculate the value of the goods based on the commodity code, net mass and the current SPV/SIV rate.

**Notes:**

The invoice currency declared for D.E. 4/10 must apply to the amounts declared in both D.E. 4/11 (Total Amounts Invoiced) and D.E. 4/14 (Item Price/Amount).

Where the goods are invoiced in multiple currencies, please follow the instructions below.

Any currencies declared to CDS must be attached to a specific data element amount. The currency should therefore be declared with the appropriate data element amount. For example:

- 'GBP' followed by the total amount invoiced in D.E. 4/11
- 'GBP' followed by item price/amount in D.E. 4/4
- 'GBP' followed by additional freight charges in D.E. 4/9

Any decimal places declared (up to a maximum of 2 places) must be deducted from the total number of characters used in the data element. For example, if 2 decimal places are used, then only 14 whole numbers may be used in front of the decimal place.

The sum of the amount filled in for D.E. 4/14 (Item price/ amount) of all items in a customs declaration must be equal to the total amount filled in for D.E. 4/11 (Total Amount Invoiced) where declared. The CDS system will convert any amounts declared in foreign currencies to sterling, using the rate of exchange current at the time the declaration is accepted by customs. If the current rate is not being used (for example because a fixed rate has been stipulated in the contract for sale of the goods or if the goods have been invoiced in more than one currency (see D.E. 4/11 Total Amount Invoiced) the amount shown in this data element must be in sterling.

**Multiple Invoice Currencies:**

Where the goods have been invoiced in more than one currency, the invoice value must be converted and entered in Sterling (GBP).

Where the goods have been invoiced in more than one currency Document Code '9WKS' must be declared in D.E. 2/3 (Document Codes). A copy of the worksheet or valuation declaration showing how the conversion was made, must be held and made available to Customs on request.

**Fixed Rates of Exchange:**

Where a fixed rate of exchange is stipulated in the contract of sale and is being used:

- Enter the currency code for sterling 'GBP' in D.E. 4/10 (Invoice Currency)
- Enter the fixed rate of exchange used for the currency conversion, for evidence purposes in D.E. 4/15 (Fixed Rate of Exchange)
- Enter the Total Invoice Amount (D.E. 4/11) in Sterling (GBP) and
- The item price/ amount (D.E. 4/14) in Sterling (GBP).

Where a fixed rate of exchange is applied, Document Code '9WKS' must be declared in D.E. 2/3 (Document Codes). A copy of the worksheet or valuation declaration showing how the conversion was made, must be held and made available to Customs on request.

Evidence to support the use of fixed rates of exchange must be held and made available to Customs on request.

**D.E. 4/15 Exchange Rate - Fixed in advance by contract (Box 23: Exchange Rate)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H3, H4 & H5	n..12,5	1x	NA

**Declaration Category H4:**

The Fixed Rate of Exchange must be completed for importations to Inward Processing when the declarant opts to use the Article 86 (3) customs debt rules as laid down in EU Reg. No. 952/2013. In such cases Additional Procedure Code F44 should be declared in D.E. 1/11 and GEN86 completed in D.E. 2/2 (Additional Information). Please refer to [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) and [Appendix 2A: D.E. 1/11: Additional Procedure Codes: Union Codes](#) for more details.

**All Declaration Categories:**

This data element contains the rate of exchange fixed in advance by a contract between the parties concerned.

Where a fixed rate of exchange is stipulated in the contract of sale and is being used:

- Enter the currency code for sterling 'GBP' in D.E. 4/10 (Invoice Currency)
- Enter the fixed rate of exchange used for the currency conversion, for evidence purposes in D.E. 4/15 (Fixed Rate of Exchange)
- Enter the Total Invoice Amount (D.E. 4/11) in Sterling (GBP) and
- The item price/ amount (D.E. 4/14) in Sterling (GBP).

Where a fixed rate of exchange is applied, Document Code '9WKS' must be declared in D.E. 2/3 (Document Codes). A copy of the worksheet or valuation declaration showing how the conversion was made, must be held and made available to Customs on request.

Evidence to support the use of fixed rates of exchange must be held and made available to Customs on request.

**Notes:**

Any decimal places declared (up to a maximum of 5 places) must be deducted from the total number of characters used in the data element. For example, if 5 decimal places are used, then only 7 whole numbers may be used in front of the decimal place.

If an advanced fixed exchange rate is not declared in D.E. 4/15, the CDS system will use the current standard exchange rate for the currency declared in D.E. 4/10 (see above).

**D.E. 4/16 Valuation method (Box 43: Valuation Method)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H3, H4, H5 & I1	n1	NA	1x

**Declaration Category I1:**

This data element is only required on a simplified declaration where a claim to a tariff quota is being made on the simplified declaration.

**Declaration Category H4:**

Valuation Method must be completed for importations to Inward Processing when the declarant opts to use the Article 86 (3) customs debt rules as laid down in EU Reg. No. 952/2013. In such cases Additional Procedure Code F44 should be declared in D.E. 1/11 and GEN86 completed in D.E. 2/2 (Additional Information). Please refer to [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) and [Appendix 2A: D.E. 1/11: Additional Procedure Codes: Union Codes](#) for more details.

**All Declaration Categories:**

This data element must be completed for all items on the declaration to indicate the valuation method to be used to calculate the value for Customs Duty.

Enter the appropriate valuation method code in this data element and declare the document (and relevant status code) in D.E. 2/3 Document Code from the table below which supports the valuation method.

See [Appendix 5: D.E. 2/3: Documents and Other Reference Codes](#) for more details on the completion rules for the relevant document code.

Code	Valuation Method	Associated Document Code (D.E 2/3)
1	Valuation Method 1 - Transaction value	N935 (and, if appropriate, C602 for any continuation sheet)
2	Valuation Method 2 - Transaction value of identical goods	N934 if instructed to complete a form DV1 by Customs, otherwise not applicable
3	Valuation Method 3 - Transaction value of similar goods	N934 if instructed to complete a form DV1 by Customs, otherwise not applicable
4	Valuation Method 4 - The Deductive Method	N934 if instructed to complete a form DV1 by Customs, otherwise not applicable
5	Valuation Method 5 - The Computed Value Method	N934 if instructed to complete a form DV1 by Customs, otherwise not applicable
6	Valuation Method 6 - The 'Fall-back' Method	N934 if instructed to complete a form DV1 by Customs, otherwise not applicable

**Notes:**

Simplified Procedure Value (SPV) is now declared using an Additional Procedure Code E01 in D.E. 1/11 (see [Appendix 2A: D.E. 1/11: Additional Procedure Codes: Union Codes](#) for details) and Valuation Method Code '4' should be declared in this field.

Declarations using Standard Import Value (SIV), D.E. 1/11 code E02, should also use valuation method code 4.

Where Additional Procedure Codes E01 or E02 are used, no other Additional Procedure Codes can be declared on the same entry declaration.

**D.E. 4/17 Preference (Box 36: Preference)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H2*, H3, H4, H5 & I1	n3 (n1+n2)	NA	1x

**Declaration Category H2\*:**

D.E. 4/17 may be left blank for goods entered to a customs warehouse. However, where preferential origin status is being claimed at the time the goods are entered to a customs warehouse, the preference claim is indicated on the simplified declaration through the use of AI statement code WHSRP in D.E. 2/2 (see [Appendix 4: D.E. 2/2: Additional Information Statement Codes](#) for details).

**Declaration Category I1:**

The Preference Code is only required on the simplified declaration where a claim to a tariff quota is being made on the basis of the simplified declaration.

**All Declaration Categories:**

The completion of D.E 4/17 is mandatory for all imports where the goods are:

- Entering a free circulation regime (including end use) or
- Where a claim to tariff preference or quotas is established upon entry to the customs procedure.

The 3-digit code indicates whether a reduction in, or relief from, import duty applies. This includes specific duties and other equivalent charges applicable to CAP goods. A definitive list of the combinations of these digits and their usage is provided in [Appendix 12: D.E. 4/17: Preference Codes](#).

**Notes:**

The definition of the component parts of the 3-digit preference code to be used in D.E 4/17 is as follows:

<b>First digit</b>	<b>Definition of the codes</b>
1	Normal tariff arrangement (no preference certificate)
2	Generalised System of Preferences (GSP)
3	Other tariff preferences (ie EUR1, EUR-MED (where this is used to establish the originating status) or Invoice Declarations)
4	Customs duties under the provisions of Customs Union Agreements concluded by the EU with Turkey for most industrial products (excluding coal and steel) and certain processed agricultural products are covered by forms ATR; Andorra for all products in Chapters 25-97 and for San Marino for all products (excluding coal and steel) in Chapters 1- 97 of the <a href="#">UK Trade Tariff</a> .
5	Preferences in the context of trade with special fiscal territories.

<b>Second and third digits</b>	<b>Definition of the codes</b>
00	None of the following.
10	Tariff suspension.
18	Tariff suspension with certificate confirming the special nature of the product.
19	Airworthiness certificate.
20	Tariff quota.
25	Tariff quota with certificate confirming the special nature of the product.
28	Tariff quota following outward processing.
50	Certificate confirming the special nature of the product.

**Group 5: Dates, Times, Periods, Places, Countries and Regions**

**D.E 5/8 Country of Destination Code (Box 17(a): Country of Destination Code)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H2, H3, H4, H5 & I1	a2	1x	1x

**Declaration Category I1:**

This data element is only required on a simplified declaration where specified by the Procedure Code, please see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) for specific details. This must always be an EU Member State, or to a Special Fiscal Territory or other territory with which the EU has formed a Customs Union.

**All Declaration Categories:**

The Destination Country Code must always be an EU Member State or Territory with which the EU has formed a Customs Union.

Using the relevant country code, enter the code for the Member State or Territory where the goods are located at the time of release into the customs procedure, for example, free circulation (See [Appendix 13: Country Codes](#) for the codes which may be used).

Where it is known at the time of drawing up the customs declaration that the goods will be dispatched to another Member State or Territory after the release, enter the code for this latter Member State or Territory, for example where Requested Procedure Codes 01 or 42 are being declared in D.E. 1/10, please see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) for specific details.

Where goods are imported with a view to place them under the Temporary Admission procedure, the Member State of destination shall be the Member State where the goods are to be first used.

Where goods are imported with a view to place them under the Inward Processing procedure, the Member State of destination shall be the Member State where the first processing activity is carried out.

**Notes:**

The Destination Country Code must always be an EU Member State, or a Special Fiscal Territory or other Territory with which the EU has formed a Customs Union. However:

- Where the Onward Supply Relief (OSR) procedure is used (D.E. 1/10 codes beginning with 42), the Destination Country Code must not be the UK, but must be the EU Member State of destination for the onward supply.
- For example, goods being imported for onward supply to France, the code in D.E. 5/8 must be declared as FR.
- Where the Onward Dispatch (OSD) procedure is used (D.E. 1/10 codes beginning with 01), the Destination Country Code must not be the UK, but must be the Customs Union Territory of final destination for the onward dispatch.
- For example, goods being imported for onward dispatch to Jersey, the code in D.E. 5/8 must be declared as JE.

Where there are a number of items on a declaration but there is only one country of ultimate destination, this must be declared at header level only. No reference to the destination country should be made at item level.

Where there are a number of items on the declaration and there is more than one ultimate country of destination, the ultimate country of destination must be declared at individual item level only, not at the header level. The ultimate country of destination must not be the same for all individual item level data.

**D.E. 5/14 Country of Dispatch/Export Code (Box 15(a): Country of Dispatch Code)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H2, H3, H4, H5 & I1	a2	1x	1x

**Declaration Category I1:**

This data element is only required on a simplified declaration where controlled goods are being entered on a simplified declaration.

**Declaration category H5:**

The code declared should identify the territory of dispatch to the UK.

**All Declaration Categories:**

Using the code list in [Appendix 13: Country Codes](#), enter the relevant country code for the third country / territory from which the goods were initially dispatched to the UK.

However, where there has been a:

- Stoppage (including consolidation) or
- Legal action taken in respect of the goods in an intermediate country, (for example, a non-EU country undertook an inspection which caused them to remain in that country for a longer period than would normally have been the case)
- Commercial transactions en-route (for example, a change of ownership in an intermediate country, for instance, a non-EU country)

You should enter the country code:

- For the last intermediate country, for instance, the non-EU country where the goods were last located before arrival in the UK or
- Where the change took place (for example, sale).

**Notes:**

*Whale factory ships:* For goods produced or manufactured on whale factory ships not registered in the UK and consigned direct to this country, enter the code for the country in which the ship is registered.

*Deep sea fisheries:* For goods consigned direct to the UK from the deep-sea fisheries, enter the code for the country in which the fishing vessel is registered. Enter the description 'deep sea fisheries' in D.E. 6/8 (Description of Goods).

**D.E. 5/15 Country of Origin (Box 34(a): Country of Origin Code)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H2, H3, H4, H5 & I1	a2	NA	1x

**Declaration Category I1:**

This data element is only required on a simplified declaration where controlled goods are being entered on a simplified declaration

**All Declaration Categories:**

Where D.E. 4/17 (Preference Code) has a first digit of '1' this data element is always mandatory.

Enter the code for the country of non-preferential origin of the goods from the list of codes shown in [Appendix 13: Country Codes](#).

If a country of preferential origin is declared (D.E. 5/16), this data element only needs to be completed if the country of non-preferential origin to be declared (D.E. 5/15) is different.

**Notes:**

In determining the country of origin, the rules laid down in Article 60(2) of EU Reg. No. 952/2013 should be followed.

Article 60(2) is reproduced below.

**Article 60(2)**

Goods whose production involved more than one country or territory shall be deemed to originate in the country or territory where they underwent their last, substantial, economically justified processing or working in an undertaking equipped for that purpose, resulting in the manufacture of a new product or representing an important stage of manufacture.

**D.E. 5/16 Country of Preferential Origin (Box 34(b): Country of Origin Code)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H2*, H3, H4, H5 & I1	an..4	NA	1x

**Declaration Category H2\*:**

D.E. 5/16 may be left blank for goods entered to a customs warehouse. However, where preferential origin status is being claimed at the time the goods are entered to a customs warehouse, the preference claim is indicated on the simplified declaration through the use of AI statement code WHSRP in D.E. 2/2 (see [Appendix 4: D.E. 2/2: Additional Information Statement Codes](#) for details).

**Declaration Category I1:**

This data element is only required on a simplified declaration where controlled goods are being entered on a simplified declaration

**All Declaration Categories:**

Where D.E. 4/17 (Preference Code) has a first digit other than '1' this data element is always mandatory. If a preferential treatment based on the origin of the goods is requested in D.E. 4/17 Preference, enter the country of origin, as indicated in the proof of origin document.

Enter the code for the country of origin of the goods from the list of codes shown in [Appendix 13: Country Codes](#).

Where the proof of origin document refers to a group of countries, enter the group of countries by using the relevant Union codes in accordance with the UK Trade Tariff. Details of the Preference Groups may be found here: <https://www.gov.uk/government/publications/uk-trade-tariff-agreement-preference-country-groups>.

**D.E. 5/21 Place of Loading (Box 27: Place of Loading and Box 61: Airport of Loading)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H3, H4 & I1	an..17	1x	N/A

**Declaration Category I1:**

This data element is only required on a simplified declaration where a claim to a tariff quota is being made on the simplified declaration and a deduction of air transport costs is being claimed for goods arriving from a non-EU airport.

**Declaration Category H4:**

Place of Loading must be completed for importations to Inward Processing when the declarant opts to use the Article 86 (3) customs debt rules as laid down in EU Reg. No. 952/2013. In such cases Additional Procedure Code F44 should be declared in D.E. 1/11 and GEN86 completed in D.E. 2/2 (Additional



## VOLUME 3 - PART 3: Imports Declaration Guide (CDS)

Information). Please refer to [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) and [Appendix 2A: D.E. 1/11: Additional Procedure Codes: Union Codes](#) for more details.

### All Declaration Categories:

This data element is to be completed only when an adjustment of air transport costs is being claimed for goods arriving from non-EU airports (see section 46 of [Notice 252](#)).

This data element is used to declare the airport of loading and should only be completed when claiming an adjustment to the customs value for the air freight charges related to the part of the journey which is considered to have been within the EU. The standard rates to be applied are shown in [Appendix 15A: D.E. 5/21: Foreign Airport Zones and Percentages](#)

[D.E. 5/21: Foreign Airport Zones and Percentages](#)

It is used in conjunction with codes AR, AS, BR and BS in D.E. 4/9 (Addition and Deductions), otherwise it should be left blank.

Enter the 3-alpha IATA airport code shown on the air waybill which matches the codes listed in [Appendix 15B: D.E. 5/21: Airport Codes](#)

Where the goods were shipped from an airport not listed in [Appendix 15B: D.E. 5/21: Airport Codes](#), the code of the nearest listed airport must be used.

For consignments transshipped via another Member State, the airport of loading for the journey to the EU (third country airport) should be declared rather than the EU airport of transshipment.

### Notes:

When goods are imported by air into the UK, that part of the air transport costs covering the distance flown inside the EU is excluded from the value for duty.

CDS calculates the appropriate adjustment, using the percentages attached to the Airport of Loading code, excluding it from the customs value for duty but includes it in the value for VAT.

This data element must not be completed for goods which have been entered under Simplified Procedure Value using the Additional Procedure Code E01 (See [Appendix 2A: D.E. 1/11: Additional Procedure Codes: Union Codes](#)).

### D.E. 5/23 Location of Goods (Box 30: Location of Goods)

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H2, H3, H4, H5 & I1	Country: a2 + Type of location: a1 + Qualifier of the identification: a1 + <a href="#">Coded</a> Identification of location an..35 + Additional identifier n..3 OR <a href="#">Free text description</a> Street and number: an..70 + Postcode: an..9 + City: an..35	1x	NA

### Additional Declaration Types Y or Z (D.E. 1/2):

On supplementary declarations enter the code for the place where the goods were unloaded unless otherwise specified by the Procedure Code completion notes, see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#).

**All Declaration Categories:**

Using the relevant codes, enter the location where the goods may be examined.

The Location code must be precise enough to allow Customs to carry out physical controls on the goods

Details of the codes which may be declared in D.E. 5/23 for each particular type of locations may be found in Appendices 16A – 16J: D.E. 5/23: Goods Location Codes:

- Appendix 16A: D.E. 5/23: Goods Location Codes: Airports
- Appendix 16B: D.E. 5/23: Goods Location Codes: Certificate of Agreement (CoA) Airports
- Appendix 16C: D.E. 5/23: Goods Location Codes: Maritime Ports and Wharves
- Appendix 16D: D.E. 5/23: Goods Location Codes: ITSFs
- Appendix 16E: D.E. 5/23: Goods Location Codes: ITSF(R)
- Appendix 16F: D.E. 5/23: Goods Location Codes: ETSFs
- Appendix 16G: D.E. 5/23: Goods Location Codes: BIPs
- Appendix 16H: D.E. 5/23: Goods Location Codes: Approved Depositories
- Appendix 16I: D.E. 5/23: Goods Location Codes: GB Place Names and UN/LOCODE Codes
- Appendix 16J: D.E. 5/23: Goods Location Codes: Other Types of Location

The Appendix 16I codes must only be used where specified by the particular Procedure Code (D.E. 1/10) completion notes in Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes or the goods are being released from an inland temporary storage premises (such as CFSP designated premises).

**Notes:**

The Location of Goods code has four components. Do not enter any separator or space between the parts. The Codes shown in column 2 of Appendices 16A - H: D.E. 5/23: Goods Location Codes are the consolidated location codes to be declared in D.E. 5/23 made up of these four component parts.

**First Component: Country Code (a2)**

Enter 'GB' unless:

- the declaration relates to goods being removed from a warehouse in another Member State in which case this component should be completed with the appropriate code from Appendix 13: Country Codes, followed by the Warehouse ID
- the goods are being declared to the UK under SASP arrangements for goods released to the customs procedure in another member state. In these situations the UN/LOCODE for the port or airport in the other member state should be declared using the lists which may be found here: <http://www.unece.org/cefact/locode/service/location>.

**Second Component: Type of location (a1)**

This will be a single letter: A, B, C or D.

- A is used to denote Frontier or Frontier linked locations such as Airports, ITSFs etc.
- B is used to identify inland locations such as customs warehouses.
- C is only used for Certificate of Agreement Airfields.
- D is used for other types of locations such as pipelines, continental shelf, wind farms, etc.

**Third Component: Qualifier code (a1)**

The UK will only be using the qualifier codes of U or Y.

- U is used to identifier where the goods location is identified using a UN/LOCODE.
- Y is used where the goods location is identified by an authorisation number. This will be followed by a two-digit code to identify the type of authorisation. The Qualifier Code Y is only to be used where it is specified in the Procedure Code completion notes in Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes.

**Fourth Component: Location Code and Additional Qualifier (an..35)**

The fourth component is made up of two parts.

**Part 1: Location Code:**

This is a three-digit code derived from the GB UN/LOCODE extract listed in [Appendix 16I: D.E. 5/23: Goods Location Codes](#).

**Part 2: Additional Qualifier**

This is a unique code assigned to each location to identify the specific location concerned, for example, a specific ITSF shed.

The Codes shown in column 2 of [Appendices 16A - H: D.E. 5/23: Goods Location Codes](#) are the consolidated location codes to be declared in D.E. 5/23 made up of these 5 component parts.

**D.E. 5/26 Customs Office of Presentation (No Previous Reference)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
C21, H1, H2, H3, H4, H5 & I1	an8	1x	NA

**Declaration Category I1:**

This data element is only required on a simplified declaration where a SASP authorisation is held.

**All Declaration Categories:**

This data element relates to centralised clearance, however, SASP authorisations are now deemed to be centralised clearance authorisations under the UCC.

This data element is made up of two components.

For all SASP declarations the codes should use one of the following formats:

*For goods presented in the UK:*

Enter the appropriate code from [Appendix 17: D.E. 5/27: Supervising Office \(SPOFF\) Codes](#).

*For goods presented in other Member States use the format below:*

**First Component: Country Code**

- Enter use the appropriate country code (a2) for example, Ireland use IE. For a list of Country Codes, see [Appendix 13: Country Codes](#).

**Second Component: Customs Office Code**

- Enter the code for the specific customs office within that country (an6), for example: DUB for Dublin followed by 400 representing Dublin Airport. The Customs office codes for other Member States may be found in the [EUs customs office list](#). Do not use these codes for goods presented in the UK.

**D.E. 5/27 Supervising Customs Office (Box 44)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
C21, H1, H2, H3, H4, H5 & I1	an8	1x	NA

**All Declaration Categories:**

This data element is only to be completed when specifically instructed by the completion notes for the Procedure Code (D.E. 1/10). Please see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) for details of when this data element is to be completed and which supervising office is to be declared.

A list of the UK supervising office (SPOFF) codes may be found in [Appendix 17: D.E. 5/27: Supervising Office \(SPOFF\) Codes](#).

Codes for supervising offices in other Member States may be found in the [EUs customs office list](#).

**Notes:**

This data element is made up of two components:

**First Component: Country Code**

- Entry the country code as specified in the authorisation (a2). A list of Country Codes may be found in [Appendix 13: Country Codes](#).

**Second Component: Supervising Office Code**

- Enter the appropriate code (an6) which identifies the specific supervising office codes within that Member State, as specified in the authorisation.
- Codes for the UK supervising offices may be found in [Appendix 17: D.E. 5/27: Supervising Office \(SPOFF\) Codes](#). Codes for supervising offices in other Member States may be found in the [EUs customs office list](#).

**Group 6: Goods Identification**

**D.E. 6/1 Net Mass (Box 38: Net Mass)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H4, H5, I1	n..16,6	NA	1x

**Declaration Category I1:**

Net mass is not required for goods being declared to a customs warehouse or temporary admission.

**All Declaration Categories:**

Enter, up to 6 decimal places, the net mass in kilograms of the goods described in D.E 6/8 (Description of Goods). The net mass is the weight of the goods themselves without any packaging.

Where a net mass greater than 1 kg includes a fraction of a unit (kg), it may be rounded off in the following manner:

- From 0.001 to 0.499: rounding down to the nearest kg,
- From 0.5 to 0.999: rounding up to the nearest kg.

A net mass of less than 1 kg should be entered as '0' followed by a number of decimals up to 6, discarding all '0' at the end of the quantity (for example, 0.123 for a package of 123 grams, 0.00304 for a package of 3 grams and 40 milligrams or 0.000654 for a package of 654 milligrams).

**Notes:**

The net mass is the weight of the goods themselves without any packaging.

“Packaging” means materials and components used in any packaging operation to wrap, contain and protect articles or substances during transport. The various kinds of packages whose weight is not included in the net mass (based on the fact that they are used only for transport).

The term “package” includes all articles used and, in particular, holders used as external or internal coverings for goods, holders on which goods are rolled, wound or attached, containers (other than those defined in international conventions) and receptacles. The term excludes means of transport and articles of transport equipment such as pallets and freight containers

Any decimal places declared (up to a maximum of 6 places) must be deducted from the total number of characters used in the data element. For example, if 3 decimal places are used, then only 13 whole numbers may be used in front of the decimal place.

**D.E. 6/2 Supplementary Units (Box 41: Supplementary Units)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H2, H3, H4, H5 & I1	n..16,6	NA	1x

**Declaration Category I1:**

This data element is only required on a simplified declaration where:

- Controlled goods are being entered on a simplified declaration or
- A claim to a tariff quota is being made on the simplified declaration.

**Declaration Category H2:**

This data element is only mandatory in specific circumstances, as stipulated in the authorisation for the procedure.

**All Declaration Categories:**

This data element is only required where the commodity code requires a supplementary unit. In [the UK Trade Tariff](#) (online version), a supplementary units indicator is shown in the 'Value' column (column 3), enter the quantity in terms of the unit specified, up to 6 decimal places (if needed).

In the paper version of volume 2 of the UK Trade Tariff, if more than one unit of quantity is shown in column 4 against the commodity code for the item, enter the quantity in terms of the unit numbered '2' in that column - up to 6 decimal places (if needed).

Any decimal places declared (up to a maximum of 6 places) must be deducted from the total number of characters used in the data element. For example, if 3 decimal places are used, then only 13 whole numbers may be used in front of the decimal place.

**D.E. 6/5 Gross Mass (Box 35: Gross Mass)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H2, H3, H4, H5 & I1	n..16,6	1x	1x

**All Declaration Categories:**

Enter the gross mass, expressed in kilograms, for the specific item declared in D.E. 6/8 Description of Goods.

When the weight of the pallets is included in the transport documents, the weight of the pallets shall also be included in the calculation of the gross mass, except for the following cases:

- The pallet forms a separate item on the customs declaration
- The import licence is based on the gross weight of the goods.

**Notes:**

The gross mass is the total weight of the goods and packaging but excluding containers and any other transport equipment.

Where a gross mass greater than 1 kg includes a fraction of a unit (kg), it may be rounded off in the following manner:

- From 0.001 to 0.499: rounding down to the nearest kg,
- From 0.5 to 0.999: rounding up to the nearest kg.

A gross mass of less than 1 kg should be entered as '0' followed by a number of decimals up to 6, discarding all '0' at the end of the quantity (for example 0.123 for a package of 123 grams, 0.00304 for a package of 3 grams and 40 milligrams or. 0.000654 for a package of 654 milligrams).

Any decimal places declared (up to a maximum of 6 places) must be deducted from the total number of characters used in the data element. For example, if 3 decimal places are used means, then only 13 whole numbers may be used in front of the decimal place.

**D.E. 6/8 Description of Goods (Box 31: Packages and Description of Goods)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H2, H3, H4, H5 & I1	an..512	NA	1x

**Declaration Category I1:**

Enter a description of the goods which is specific enough to allow the unambiguous identification, classification and examination of goods.

The description has to be specific enough to enable a debt to be raised in the event a supplementary declaration is not provided.

**All Declaration Categories:**

**For goods removed from a customs warehouse or an excise warehouse:**

The relevant stock numbers must be included as part of the plain language description of the goods.

**For excise goods:**

A full description of the goods including container sizes and strength etc. must always be provided, for example 1000 c/s Old St Andrews golf ball whisky miniatures 12x5cl at 40%, rot 232/02.

**Notes:**

In all cases, the use of general terms (for instance, 'consolidated', 'general cargo', 'parts' or 'freight of all kinds') or not sufficiently precise description cannot be accepted.

A non-exhaustive list of such general terms and descriptions which are not acceptable is published by the Commission and may be found here:

[https://ec.europa.eu/taxation\\_customs/sites/taxation/files/resources/documents/customs/customs\\_code/guidance\\_acceptable\\_goods\\_description\\_en.pdf](https://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/customs/customs_code/guidance_acceptable_goods_description_en.pdf).

The goods described in this data element must all be subject to the same Binding Tariff Information Reference Number if held for the goods commodity code.

Where the commodity code to be used depends on size, weight or other physical criteria, the description should include that information.

If the goods described under each item do not comprise the whole contents of a package, container or trailer this should be made clear by adding the words 'part case', 'part container', 'part trailer' at the end of the description of the goods.

A description of the goods sufficiently precise enough to allow classification does not mean copying out the full description as set out in the tariff.

For example, 'magnesium potassium sulphate' (heading 3104 commodity code 310490000) should be described in those terms and not as 'other mineral or chemical fertilisers, potassic'.

When the declarant provides the CUS code (D.E. 6/13) for chemical substances and preparations, a precise description of the goods may be waived.

**D.E. 6/9 Type of Packages (Box 31: Packages and Description of Goods)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H2, H3, H4, H5 & I1	an..2	NA	99x

**All Declaration Categories:**

Enter the code specifying the type of package from the list in [Appendix 18: D.E. 6/9: Package Type Codes](#).

The package type code of the smallest external packing unit is to be declared in accordance with UN/ECE recommendation 21.

The smallest external packaging is defined as being the one in which the goods are packaged in such a way that they cannot be divided without first undoing the packing.

If the goods are packaged in several packages of different types, the data element can be repeated up to 99 times for a single goods item.

**Notes:**

**Examples:**

For beer, the packaging might be the crate or carton and not the bottle in which the beer is contained, if the crate is the smallest external package type used.

If the goods are contained immediately within cartons contained on a pallet (for example, books), the pallet should be declared.

For a single consignment in one or a number of containers, the containers themselves can be deemed to be the outer packaging. If the goods are declared as packaged in containers, then the following details should be declared:

- Package Type Code (in D.E. 6/9 Package Type): CN
- Quantity (in D.E. 6/10 (Number of packages) Number of Containers
- Marks (in D.E. 6/11 Shipping Marks): Container numbers
- Container numbers (in D.E. 7/10) Container Identification numbers.

In effect, in this example, the container number(s) will be the marks and need only be entered as container details but with reference to this entered in the shipping marks data element, for example 'Package type CN - see container id details entered'.

Where the goods are subject to different duty or VAT rates (for example mixtures of red and white wine or children and adults clothing) the lowest divisible level of packaging must be declared in order to aid identification. Thus, bottles, wrapping or other packaging will be more appropriate in these examples.

**Bulk Traffic:**

Use the appropriate package type for the bulk commodity from the list provided in [Appendix 18: D.E. 6/9: Package Type Codes](#).

**D.E. 6/10 Number of Packages (Box 31: Packages and Description of Goods)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H2, H3, H4, H5 & I1	n..8	NA	99x

**All Declaration Categories:**

Enter the total number of packages based on the smallest external packing unit.

This is the number of individual items packaged in such a way that they cannot be divided without first undoing the packing, or the number of pieces, if unpackaged.

If the goods are packaged in several packages of different type, the data element can be repeated up to 99 times for a single goods item.

For unpackaged goods, enter the number of pieces, except for bulk traffic, see below.

**Bulk Traffic:**

Enter the number of packages making up the consignment covered by the declaration. When goods are imported as loose bulk (for example, grain or oil) enter '1'.

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For bulk consignments made through a fixed energy installation, enter a number of packages value of '0'.

For break bulk consignments (for example, timber/ cars), enter the number of separately (packaged) units (for example, bundles or each car).

For bulk traffic, enter 'Loose Bulk' or 'Break Bulk' in the shipping marks data element.

### Combined Packaging:

If goods are packaged in such a way that goods belonging to more than one goods item are packaged together, then the actual number of these packages is entered on the first goods item and for the other goods items, the number of packages declared should be '0'.

For items which are packaged together the details entered (for each item) in:

- D.E. 6/9 (packaging type code) and
- D.E. 6/11 (shipping marks)

Must be identical for each item.

For example: item 1 and item 5 on the customs entry are packaged in a single carton:

- item 1 D.E. 6/9 CT (Carton) and item 5 D.E. 6/9 CT (Carton)
- item 1 D.E. 6/11 KEAX123456 and item 5 D.E. 6/11 KEAX123456

### D.E. 6/11 Shipping Marks (Box 31: Packages and Description of Goods)

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H2, H3, H4, H5 & I1	an..512	NA	99x

#### All Declaration Categories:

Enter a free text description of any marks and numbers on transport units or packages.

Where there is one common identifying number for all of the packaging then only this number need be entered.

For unpackaged goods, enter 'Unpackaged'.

#### Bulk Traffic:

For bulk traffic, enter 'Loose Bulk' or 'Break Bulk' in the shipping marks data element.

#### Notes:

This data element may be used up to 99 times at item level.

Where goods are containerised, the container number can replace the shipping marks. It can be used as the reference number in both D.E. 6/11 (Shipping Marks) and D.E. 7/10 (Container Identification Number).

A UCR or references used in the transport document (which allow the unambiguous identification of all packages in the consignment) may also be used instead of the shipping marks.

If there is insufficient space to record all the information, create another set of package details with the same kind of packages type code.

### D.E. 6/13 CUS Code for Chemicals (Box 31: Packages and Description of Goods)

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H2, H3, H4, H5 & I1	an8	NA	1x

#### Declaration Category I1:

This data element is only required on a simplified declaration where:



- Controlled goods are being entered on a simplified declaration or
- A claim to a tariff quota is being made on the simplified declaration.

**Declaration Categories H2 – H5:**

This data element is optional.

**All Declaration Categories:**

Where the goods concerned are subject to a TARIC measure in relation to a CUS code, the CUS code must be provided.

The provision of the CUS code is optional where no TARIC measure exists for the goods concerned.

Chemicals classified in chapters 28 and 29 of the [UK Trade Tariff](#) should be described using their precise chemical name and the appropriate 8-digit CUS reference number.

The CUS number is the identification number assigned to chemical products in the [European Customs Inventory of Chemical Substances \(ECICS\) database](#).

Where the chemical is not listed, the precise name in accordance with British Standard 2474/1983 and the words 'not listed' must be declared in D.E. 6/8 Description of Goods.

**Notes:**

When the declarant provides the CUS code for chemical substances and preparations, a less specific description of goods may be used in D.E. 6/8 Description of Goods.

**General Commodity Code Notes**

You can find information on and guidance on selecting the correct commodity codes in the [UK Trade Tariff](#) here: <https://www.gov.uk/trade-tariff>. The length of the codes varies according to the nature of the goods, and whether or not they are subject to any Tariff measure requirements.

The rules governing the location of commodity code digits in D.E. 6/14 to 6/17 must be followed precisely. The entry of a commodity code constitutes a legal declaration as to the nature and duty liability for the goods and is a core determinant of the import formalities and commercial policy measures to which the goods will be subjected.

The [UK Trade Tariff](#) (which can be found here: <https://www.gov.uk/trade-tariff>), will identify any specific measures and document codes which may be required by the specific commodity code declared in D.E. 6/14 – 6/17.

[Appendix 5: D.E. 2/3: Documents and Other Reference Codes](#) contains details of all document and other reference codes, a description of their usage and provides guidance on the details to be declared against each code. Please refer to [Appendix 5: D.E. 2/3: Documents and Other Reference Codes](#) to identify any specific completion requirements for any document codes which may be required by the commodity code.

Any Binding Tariff Information (BTI) Reference Number held for the goods described is to be entered in D.E. 2/3, against Document Code C626 (see [Appendix 5: D.E. 2/3: Documents and Other Reference Codes](#)).

Failure to declare the correct commodity code may render the legal declarant liable to penalties or other sanctions under the applicable legislation.

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The following table should be used as a guide on how to complete the Commodity Code data elements:

D.E.	Commodity Code digit positions	All imports from outside the EU plus all imports from within the EU not in Free Circulation not requiring an additional code	Certain imports requiring an additional code (for example goods subject to variable charges; exemptions; certain anti-dumping duties or wine reference prices)
6/14	1-8	XXXXXXXX	XXXXXXXX
6/15	9-10	XX	XX
6/16	11-14		XXXX
6/17	15-18		XXXX

### D.E. 6/14 Commodity Code - Combined Nomenclature Code (Box 33: Commodity Code)

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
C21, H1, H2, H3, H4, H5 & I1	an..8	NA	1x

#### Declaration Category C21:

This data element should be completed when:

#### Specified by the Procedure Code or Additional Procedure Code completion notes:

- Please see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) and [Appendix 2: D.E. 1/11: Additional Procedure Codes](#) for specific details.

#### Declaration Category I1:

This data element is only required on a simplified declaration where:

- Controlled goods are being entered on a simplified declaration or
- A claim to a tariff quota is being made on the simplified declaration.

#### All Declaration Categories:

Enter the Combined Nomenclature code number corresponding to the item in question.

Enter the first 8 digits of the code for the goods described in D.E. 6/8 Description of Goods as set out in the [UK Trade Tariff](#). The code number should be selected in accordance with the directions of the [UK Trade Tariff](#).

#### Notes:

You can find information on and guidance on selecting the correct commodity codes in the [UK Trade Tariff](#) here: <https://www.gov.uk/trade-tariff>. The length of the codes varies according to the nature of the goods, and whether or not they are subject to any Tariff measure requirements.

### D.E. 6/15 Commodity Code: TARIC code (Box 33: Commodity Code)

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H2, H3, H4, H5 & I1	an2	NA	1x

#### Declaration Category I1:

This data element is only required on a simplified declaration where:

- Controlled goods are being entered on a simplified declaration or
- A claim to a tariff quota is being made on the simplified declaration.

**Declaration Category H2:**

This data element is only mandatory in specific circumstances, as stipulated in the authorisation for the procedure.

**All Declaration Categories:**

Enter the 2-digit TARIC code.

**Notes:**

You can find information on and guidance on selecting the correct commodity codes, including details of any TARIC codes which may apply, in the [UK Trade Tariff](https://www.gov.uk/trade-tariff) here: <https://www.gov.uk/trade-tariff>. The length of the codes varies according to the nature of the goods, and whether or not they are subject to any Tariff measure requirements.

**D.E. 6/16 Commodity Code: TARIC Additional Code (Box 33: Commodity Code)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H2, H3, H4, H5 & I1	an4	NA	99x

**Declaration Category I1:**

This data element is only required on a simplified declaration where:

- Controlled goods are being entered on a simplified declaration or
- A claim to a tariff quota is being made on the simplified declaration.

**Declaration Category H2:**

This data element is only mandatory in specific circumstances, as stipulated in the authorisation for the procedure.

**All Declaration Categories:**

Enter any additional code for the goods being declared as set out in the [UK Trade Tariff](https://www.gov.uk/trade-tariff). If no additional code is required, leave blank.

**Notes:**

Up to 99 TARIC additional codes may be entered at item level.

You can find information on and guidance on selecting the correct commodity codes, including details of any additional TARIC codes which may apply, in the [UK Trade Tariff](https://www.gov.uk/trade-tariff) here: <https://www.gov.uk/trade-tariff>. The length of the codes varies according to the nature of the goods, and whether or not they are subject to any Tariff measure requirements.

**D.E. 6/17 National Additional Code (Box 33: Commodity Code)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H2, H3, H4, H5 & I1	an..4	NA	99x

**Declaration Category I1:**

This data element is only required on a simplified declaration where:

- Controlled goods are being entered on a simplified declaration or
- A claim to a tariff quota is being made on the simplified declaration.

**Declaration Category H2:**

This data element is only mandatory in specific circumstances, as stipulated in the authorisation for the procedure.

**All Declaration Categories:**

Enter any National Additional Code for the goods being declared as set out in [Appendix 19: D.E. 6/17: National Additional Codes](#). If no National Additional Code is required, leave this data element blank.

**Notes:**

Up to 99 National Additional Codes may be entered at item level.

The National Additional Codes will be used, in conjunction with information provided elsewhere in the declaration, to calculate the duties and taxes applicable. The codes declared in D.E. 6/17 will also be used to indicate any exemptions or reduced rates of taxes which may be applicable for national taxes and other charges.

The declaration of an additional code for an exemption or reduction in D.E. 6/17 constitutes a legal declaration that the claimant is eligible for the relief or exemption. An incorrect claim to an exemption or reduced rate may render the legal declarant liable to a demand for the relieved revenue and other sanctions or penalties under the applicable legislation.

You can find information on and guidance on selecting the correct commodity codes in the [UK Trade Tariff](#) here: <https://www.gov.uk/trade-tariff>. The length of the codes varies according to the nature of the goods, and whether or not they are subject to any Tariff measure requirements.

**D.E. 6/18 Total Packages (Box 6: Total Packages)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
C21, H1, H2, H3, H4, H5 & I1	n..8	1x	NA

**All Declaration Categories:**

Enter the total number of packages making up the consignment covered by the declaration.

**Bulk Traffic:**

When goods are imported as loose bulk (for example, grain, oil) enter '1'.

For bulk consignments made through a fixed energy installation, enter a total packages value of '0'.

For break bulk consignments (for example, timber/ cars), enter the number of separately (packaged) units (for example, bundles or each car).

**Notes:**

This data element is required to release goods off the inventory.

**Group 7: Transport Information (Modes, Means and Equipment)**

**D.E. 7/2 Container (Box 19: Container)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H2, H3, H4, H5 & I1	n1	1x	NA

**Declaration Category H5:**

The data element should be completed to indicate if the goods were containerised when leaving the Special Fiscal Territory or Territory with which the EU has formed a Customs Union.

**All Declaration Categories:**

Enter the appropriate Union code to indicate if the goods will be in a shipping container when crossing the external frontier of the Union.

Enter:

'0' if the goods are not transported in containers

'1' if the goods are transported in containers.

**D.E. 7/4 Mode of Transport at the Border (Box 25: Mode of Transport at the Border)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H2, H3, H4 & H5	n1	1x	NA

**Additional Declaration Types Y or Z (D.E. 1/2):**

Completion of this data element is mandatory for all supplementary declarations.

**All Declaration Categories:**

Enter the relevant Union code from the list below for the mode of transport used to arrive at the EU external border.

Mode of transport	Code
Maritime (Sea) transport	1
Rail transport	2
Road transport	3
Air transport	4
Postal (Mail) consignment (see below)	5
Fixed transport installations	7
Inland waterway transport	8
Mode unknown (for instance, own propulsion)	9

**Notes:**

Code 5 should only be used for goods handled by the authorised postal operator which is governed by the Universal Postal Union - for instance, Royal Mail Group. The 'actual' mode of transport should be used for all other goods.

**D.E. 7/5 Inland Mode of Transport (Box 26: Inland Mode of Transport)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H3, H4 & H5	n1	1x	NA

**All Declaration Categories:**

Using the code list from D.E. 7/4 (Mode of Transport at the Border), enter the inland mode of transport. Completion of this data element is mandatory when import formalities are carried out away from the point of entry into the EU.

Completion is not required for entry into a customs warehouse or removals from a free zone.

**D.E. 7/9 Identity of Means of Transport on Arrival (Box 18: Identity and Nationality of Means of Transport at Departure)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H3, H4 & H5	Type of identification: n2 + Identification number: an..35	1x	NA

**All Declaration Categories:**

This data element is not required where codes 5 or 7 have been declared in D.E. 7/4 (Mode of Transport at the Border).

This data element is made up of two components:

**First Component: Identification Type (n2)**

Enter the type of identification (n2) using the code list below:

Code	Description
10	IMO ship identification number
11	Name of the sea-going vessel
20	Wagon number
30	Registration number of the road vehicle
40	IATA flight number
41	Registration number of the aircraft
80	European Vessel Identification Number (ENI code)
81	Name of the inland waterways vessel

**Second Component: Identification Number (an..35)**

Enter the appropriate method of identification for the Transport according to the mode of transport used, as required by the table below:

Means of transport	Method of identification
Sea and inland waterway transport	Name of vessel
Air transport	Number and date of flight (where there is no flight number, enter the aircraft's registration number)
Road transport	Vehicle registration number
Rail transport	Wagon number

Enter the identity to be declared is the identity of the means of transport on which the goods are directly loaded at the time of presentation at the customs office of import. This is the identity of the means of transport at the point when the goods are presented and the customs formalities for their release are to be completed.

If a tractor and trailer with different registration numbers are used, enter the registration number of both the tractor and the trailer.

**Notes:**

The identity of the means of transport must not be declared if D.E 7/4 (Mode of Transport at the Border) is completed with 5 (Postal Consignments) or 7 (Fixed Transport Installation).

**D.E. 7/10 Container Identification Number (Box 31: Packages and Description of Goods)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H2, H3, H4, H5 & I1	an..17	9999x	9999x

**All Declaration Categories:**

Leave this data element blank if the goods are not containerised or if it is not known whether they are containerised.

Enter the marks (letters and/or numbers) which identify the transport container.

Complete this data element if the goods:

- Will be in a container at the point of entering the EU, enter the container number(s)
- Are containerised but the container number(s) are not yet known (for example on a pre-lodged declaration), then enter 'number(s) unknown'.

If the exact details are not available when the declaration is lodged, unknown may be entered, but the details must be entered later. This can be done prior to arrival at the frontier using standard amendment procedures.

To avoid duplication, the container number need only be declared against the first item of a declaration where all items are to be shipped in a single container.

Where items on the declaration are packed into different containers, D.E. 7/10 will need to show individual container numbers at item level.

On paper declarations precede the (list of) container numbers by CN% or, for part containers, by Part Container%, and separate each container number by a comma, for example Part Container%ABCD12345, BCDE234567, WXYZ98765.

**Notes:****Air Transport:**

In the air mode, containers are special boxes to carry freight, strengthened and allowing horizontal or vertical transfers.

**Swap bodies and semi-trailers:**

In the context of this data element, the swap bodies and semi-trailers used for road and rail transport shall be considered as containers.

If applicable, for containers covered by the standard ISO 6346, the identifier (prefix) allocated by the International Bureau of Containers and Intermodal Transport (BIC) shall also be provided in addition to the container identification number.

For swap bodies and semi-trailers, the ILU (Intermodal Loading Units) code as introduced by the European EN 13044 standard shall be used.

**Modes of transport other than air:**

For modes of transport other than air, a container is a special box to carry freight, strengthened and stackable and allowing horizontal or vertical transfers.

**Notes:**

The term container covers:

- Large, re-usable containers, for example, ISO types designed to be transported by road, rail, sea, or air
- Smaller re-usable types of containers of an internal volume of a cubic metre or more designed to be transported by road, rail, sea or air and capable of specialized handling without unloading
- Specialized re-usable containers designed to be used for the particular goods and transported by road, rail, sea or air
- Goods are to be regarded as containerised even when a container is mounted on a road vehicle or rail wagon

**D.E 7/15 Nationality of active means of transport crossing the border (Box 21 - identity and nationality of the active means of transport crossing the border nationality)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H3, H4 & H5	a2	1x	NA

**All Declaration Categories:**

This data element is not required where codes 2, 5 or 7 have been declared in D.E. 7/4 (Mode of Transport at the Border).

Using the relevant country code (see [Appendix 13: Country Codes](#)), enter the nationality of the active means of transport crossing the Union's external frontier.

Enter the nationality of the active means of transport crossing the border, except:

- in the case of ships or aircraft registered in the colonies or dependencies of a foreign country, enter the nationality of that country
- in the case of ships or aircraft registered in the UK's dependent territories, enter the nationality of that territory.

**Notes:**

In the case of combined transport or where several means of transport are used, the active means of transport is the one which propels the whole combination. For example, in the case of a lorry on a sea-going vessel, the active means of transport is the ship. In the case of a tractor and trailer, the active means of transport is the tractor.

The nationality of the means of transport must not be declared if D.E 7/4 (Mode of Transport at the Border) is completed with 2 (Rail Transport), 5 (Postal Consignments) or 7 (Fixed Transport Installation).

On paper declarations: enter the transport identity followed, if required, by the transport nationality, separated by a dash (-).

**Group 8: Other Data Elements (Statistical Data, Guarantees and Tariff Related Data)**

**D.E. 8/1 Quota number (Box 39: Quota)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1 & I1	an6	NA	1x

**Declaration Category I1:**

This data element is only required on a simplified declaration where a claim to a tariff quota is being made on the simplified declaration. Additional data elements will be required on the simplified declaration to support the claim to quota, for example, commodity code details.

**All Declaration Categories:**

Enter the order number of the tariff quota for which the declarant is applying.

When a reduced or nil rate of Customs Duty is claimed against a Tariff quota, enter the relevant serial number listed in [the UK Trade Tariff](#). Volume 2 of the UK trade Tariff can be found online here: <https://www.gov.uk/trade-tariff>.

For goods entering customs warehousing, the quota may be claimed when the goods are entered for warehousing, or when the goods are removed from warehousing and released to free circulation.

Quota relief may be claimed for goods entered for excise warehousing, but not on their removal from excise warehousing.



**Notes:**

A tariff quota is any pre-set value or quantity of given goods, which may be imported during a specified period with a reduction or on suspension of the normal customs duties, and beyond which any additional quantity of these goods can be imported by paying normal customs duties.

The Commission database for tariff quotas allows tracking the overall EU usage of "First come first served" import quotas in force granted to products originating from certain third countries. It displays the balances of each tariff quota applicable in the present year and in the past year. It also indicates the date when a particular tariff quota is exhausted. This information is subject to constant change as a result of the daily operations which take place.

Appendix 5: D.E. 2/3: Documents and Other Reference Codes contains details of all reference codes which may be declared in this data element, a description of their usage and provides guidance on the details to be declared against each code. Please refer to this Appendix to identify any specific document codes required to support the claim to quota.

**Critical Quotas:**

Where security may be required in the event of a quota being critical, an appropriate MOP code must be declared in D.E. 4/8 (Method of Payment) to ensure the duty can be taken on deposit. Please note that as per the guidance in D.E. 2/6 (Deferred Payment), only a single method of payment can be used against a single tax type.

**D.E. 8/2 Guarantee Type and Cash Accounts (Box 44 and Box 52: Guarantee)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H2, H3, H4 & I1	Guarantee type: an1	9x	NA

**Declaration Category I1:**

This data element is only required on a simplified declaration where a claim to a critical tariff quota is being made on the simplified declaration.

**All Declaration Categories:**

Enter Code 'Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (for example, where code 'N' or 'P' is declared in D.E. 4/8 (Method of Payment)).

*For all other methods:*

Using the relevant code from the table below, enter the type of guarantee to be used.

Where document code C505 is declared in D.E. 2/3 (Document Codes) and authorisation type code CGU is declared in D.E. 3/39 (Holder of the Authorisation), then code '0' or '1' must be declared in this data element.

Please refer to the Procedure Code completion notes in Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes for specific guidance on the completion rules for this data element according to the guarantee requirements of the particular procedure being requested in D.E. 1/10 (Procedure Code).

Description	Code
For guarantee waiver (Article 95(2) of the Code)	0
For comprehensive guarantee (Article 89(5) of the Code)	1
For individual guarantee in the form of an undertaking by a guarantor (Article 92(1)(b) of the Code)	2
For individual guarantee in cash or other means of payment recognised by the customs authorities as being equivalent to a cash deposit, made in euro or in the currency of the Member State in which the guarantee is required (Article 92(1)(a) of the Code)	3

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Description	Code
For individual guarantee in the form of vouchers (Article 92(1)(b) of the Code and Article 160)	4
For guarantee waiver where the amount of import or export duty to be secured does not exceed the statistical value threshold for declarations laid down in accordance with Article 3(4) of Regulation (EC) No 471/2009 of the European Parliament and of the Council (15) (Article 89(9) of the Code)	5
For individual guarantee in another form which provides equivalent assurance that the amount of import or export duty corresponding to the customs debt and other charges will be paid (Article 92(1)(c) of the Code)	7
For guarantee not required for certain public bodies (Article 89(7) of the Code)	8
For guarantee furnished for goods dispatched under TIR procedure	B
For guarantee not required for goods carried by fix transport installations (Article 89(8)(b) of the Code)	C
For guarantee not required for goods placed under the temporary admission procedure in accordance with Article 81(a) of Delegated Regulation (EU) 2015/2446 (Article 89(8)(c) of the Code)	D
For guarantee not required for goods placed under the temporary admission procedure in accordance with Article 81(b) of Delegated Regulation (EU) 2015/2446 (Article 89(8)(c) of the Code)	E
For guarantee not required for goods placed under the temporary admission procedure in accordance with Article 81(c) of Delegated Regulation (EU) 2015/2446 (Article 89(8)(c) of the Code)	F
For guarantee not required for goods placed under the temporary admission procedure in accordance with Article 81(d) of Delegated Regulation (EU) 2015/2446 (Article 89(8)(c) of the Code)	G
For guarantee not required for goods placed under the Union transit procedure in accordance with Article 89(8)(d) of the Code	H
Cash Accounts (to be used for payment or security purposes)	Y

**Notes:**

9 instances of this data element can be declared at header level.

Where an authorisation is granted under the 'Authorisation by Customs Declaration', enter code: 3.

A code is not required when deferment is only being used to **secure other taxes** or charges (for instance, not used to secure customs duty).

**D.E. 8/3 Guarantee Reference (Box 52: Guarantee)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H2, H3, H4 & I1	GRN: an..24 OR Other guarantee reference: an..35 + Access code: an..4 + Currency code: a3 + Amount of import or export duty and, where Article 89(2) first subparagraph of the Code applies, other charges: n..16,2 + Customs office of guarantee: an8	99x	NA

**Declaration Category I1:**

This data element is only required on a simplified declaration where a claim to a critical tariff quota is being made on the simplified declaration.

**All Declaration Categories:**

Enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

Where document code C505 is declared in D.E. 2/3 (Document Codes) and authorisation type code CGU is declared in D.E. 3/39 (Holder of the Authorisation), then the comprehensive guarantee reference number must be declared in this data element.

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where Method of Payment codes 'N' or 'P' are declared in D.E. 4/8 (Method of Payment). Where an authorisation is granted under the 'Authorisation by Customs Declaration', provide the reference number for the guarantee or the account to be used as security (for example, General guarantee, Deferment or Cash account). The appropriate Method of Payment code must be declared in D.E. 4/8.

**Notes:**

99 instances of this data element can be declared at header level.

Please refer to the Procedure Code completion notes in [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) for specific guidance on the completion rules for this data element according to the guarantee requirements of the particular procedure being requested in D.E. 1/10 (Procedure Code).

**D.E. 8/5 Nature of Transaction (Box 24: Nature of Transaction)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H2, H3, H4 & H5	n..2	1x	1x

**All Declaration Categories:**

Enter the relevant code for type of transaction concerned, using the Union codes and headings from the table below.

Enter, a 2-digit code (second digit is optional), comprising a single-digit code from column:

- A - mandatory.
- B - optional.

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<b>A (Mandatory)</b>	<b>B (Optional)</b>
1. Transactions involving actual or intended transfer of ownership from residents to non-residents against financial or other compensation (except the transactions listed under 2, 7, 8)	1. Outright purchase/sale
	2. Supply for sale on approval or after trial, for consignment or with the intermediation of a commission agent
	3. Barter trade (compensation in kind)
	4. Financial leasing (hire-purchase) <sup>(1)</sup>
	9. Other
2. Return and replacement of goods free of charge after registration of the original transaction	1. Return of goods
	2. Replacement for returned goods
	3. Replacement (for example, under warranty) for goods not being returned
	9. Other
3. Transactions involving transfer of ownership without financial or in-kind compensation (for example, aid shipments)	
4. Operations with a view to processing <sup>(2)</sup> under contract (no transfer of ownership to the processor)	1. Goods expected to return to the initial country of export
	2. Goods not expected to return to the initial country of export
5. Operations following processing under contract (no transfer of ownership to the processor)	1. Goods returning to the initial country of export
	2. Goods not returning to the initial country of export
6. Particular transactions recorded for national purposes	
7. Operations under joint defence projects or other joint intergovernmental production programmes	
8. Transactions involving the supply of building materials and technical equipment under a general construction or civil engineering contract for which no separate invoicing of the goods is required and an invoice for the total contract is issued	
9. Other transactions which cannot be classified under other codes	1. Hire, loan, and operational leasing longer than 24 months
	9. Other

(<sup>1</sup>) Financial leasing covers operations where the lease instalments are calculated in such a way as to cover all or virtually all of the value of the goods. The risks and rewards of ownership are transferred to the lessee. At the end of the contract the lessee becomes the legal owner of the goods.

(<sup>2</sup>) Processing covers operations (transformation, construction, assembling, enhancement, renovation ...) with the objective of producing a new or really improved item. This does not necessarily involve a change in the product classification. Processing activities on a processor's own account are not covered by this item and should be registered under item 1 of column A.

**Notes:**

One instance of D.E. 8/5 can be entered at header and item level.

For paper declarations:

- The code from column A must be entered in the left-hand side of the data element
- The code from column B (if declared) should be entered in the right-hand side of the data element

**D.E. 8/6 Statistical Value (Box 46: Statistical Value)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H2, H3, H4 & H5	n..16,2	N/A	1x

**All Declaration Categories:**

Enter the statistical value for the goods item in GBP (£ sterling), irrespective of the currency used in D.E. 4/10 (Invoice Currency).

This data element must be completed as required by the:

- D.E. 1/10 Procedure Code completion notes (see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) for details) or
- D.E. 2/3 Document Codes and Other References requirements ([Appendix 5: D.E. 2/3: Documents and Other Reference Codes](#) for details).

**Notes:**

The statistical value is the approximate theoretical value of the goods at the time and place where they enter the territory of the Member State in which they are located at the time of release into the customs procedure ('importing Member State'). The statistical value is to relate to this Member State. Therefore, the statistical value consists of the (intrinsic) value of the goods and the incurred or calculated cost for transport and insurance from their point of the transport related departure to the point of entry into this Member State.

**Value of the goods**

Statistical value is based on the value of the goods:

- Value of the goods shall be the customs value, where it is determined (Title II, Chapter 3 of UCC "VALUE OF GOODS FOR CUSTOMS PURPOSES")
- Where a customs value is not determined, the value of the goods shall be;
  - In the case of a sale or purchase: the price actually paid or payable for the imported goods.
  - In other cases: the price which would, for the import, reasonably be invoiced in the case of sale or purchase between a non-related buyer and seller.

**Currency conversion**

The Statistical Value must be expressed in the national currency of the Member State where the customs declaration is lodged. Values which are, for example, on documents, expressed in another currency (for example, invoiced currency of the goods), need to be converted. The rate of exchange to be used is the rate applicable at the time the customs declaration is accepted, and according to Union

customs provisions on currency conversion relating to the determination of the customs value (Article 146 UCC-IA).

**Other costs**

The Statistical value must include only ancillary charges. These are the actual or calculated costs for transport and, if they are incurred, for insurance, but covering only that part of the journey which is outside the statistical territory of the 'importing Member State'. If transport or insurance costs are not known, they need to be assessed reasonably on the basis of costs usually incurred or payable for such services (considering especially, if known, the different modes of transport).

**Other costs in relation to a customs value**

The customs value at the EU border has to be complemented by ancillary costs up to the border of the importing Member State. In case the customs value includes ancillary costs beyond the border of the importing Member State (for example, 'CIF 'final destination)'), these costs shall not be included in the statistical value. If applicable, overall "other costs" must be split up for example, on a kilometre pro rata basis.

**"Other costs" relating to more than one item on the import declaration**

If the ancillary charges (such as transport and insurance) relate to several items on an import declaration, the respective ancillary costs for each individual item must be calculated on a relevant pro rata basis, for example, kg or volume.

**Statistical value in case of processing (import)**

This applies only where the commercial transaction is not a sales contract, but a contract for service ('processing' contract).

- Imports for inward processing  
For goods which are to enter the Union for inward processing, the statistical value must be established by taking the value of the unprocessed goods.
- Re-imports after outward processing  
For goods which underwent outward processing and return to the Union, the statistical value must be established by taking the value of the previously exported unprocessed goods plus the value added during the processing.

Please refer to the specific Procedure Code completion notes in [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) for more details.

**Currency conversion**

The Statistical Value must be expressed in the national currency of the Member State where the customs declaration is lodged. Values which are, for example, on documents, expressed in another currency (for example, invoiced currency of the goods), need to be converted.

The rate of exchange to be used is the rate applicable at the time the customs declaration is accepted, and according to Union customs provisions on currency conversion relating to the determination of the customs value (Article 146 UCC-IA).

**D.E. 8/7 Writing-off (Box 44)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1 & I1	Document type (Union codes) a1 + an3 + OR (national codes): n1 + an3 + Document identifier and part: an..35 + (document identifier: an..30, part: an..5) Document Status: a2 + Reason: an..35 + Issuing authority name: an..70 + Date of validity: n8 (yyyymmdd) + Measurement unit and qualifier, if applicable: an..4 + Quantity: n..16,6	NA	99x

**Declaration Category H1 & I1 only:**

This data element is combined for declaration purposes with data element 2/3. Please refer to D.E. 2/3 (Document Codes) for its completion rules.





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**4-Digit to 3-Digit Procedure to Additional Procedure Code Correlation Matrix.**

This table shows the D.E. 1/11 (3-digit Additional Procedure Codes) against the D.E. 1/10 (4-digit Procedure Codes) they may be used with.

**Data Element [DE] 1/10 codes:**

1/10	1/11 - Union	1/11 - National - SERIES 000 AND OGD	1/11 - National - SERIES 1	1/11 - National - SERIES 2	1/11 - National - SERIES 3	1/11 - National - SERIES 4	1/11 - National - SERIES 6	1/11 - National - SERIES 9
0100	E01, E02, F06, F15, F21, F22	000	1AT, 1BN, 1CD, 1CG, 1CL, 1ES, 1SC					
0121	B02, B03, F06, F15	000				46P, 48P		
0151	A04, F06, F15, F44	000						
0153	F06, F15	000						
0154	A04, F06, F15, F44	000						
0171	E01, E02, F06, F15, F21, F22	000	1XW					
0178	E01, E02, F06, F15, F21, F22	000						
0700	F15	000	1CG, 1EX				68P	95P
0721	B02, B03, F15	000				46P		
0751	F15, F44	000	1EX					95P
0753	F15	000						
0754	F15, F44	000						
0771	F15	000	1EX, 1XW				68P	95P
0778	F15	000	1EX					

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4000	C01, C02, C03, C04, C06, C07, C08, C09, C10, C11, C12, C13, C14, C15, C16, C17, C18, C19, C20, C21, C22, C23, C24, C25, C26, C27, C28, C29, C30, C31, C32, C33, C34, C35, C36, C37, C38, C39, C40, C41, C42, C43, C44, C45, C46, C47, C48, C49, C50, C51, C52, C53, C54, C55, C56, C57, C58, C59, C60, C61, E01, E02, F15, F21, F22, F45	000, OGD	1AT, 1BN, 1CD, 1CG, 1CL, 1DP, 1ES, 1IL, 1LV, 1MO, 1NC, 1NN, 1NO, 1NP, 1NV, 1PF, 1RC, 1RE, 1RV, 1SC, 1TO	2DP, 2LV, 2MO				
4051	A04, C01, C02, C03, C04, C06, C07, C08, C09, C10, C11, C12, C13, C14, C15, C16, C17, C18, C19, C20, C21, C22, C23, C24, C25, C26, C27, C28, C29, C30, C31, C32, C33, C34, C35, C36,	000	1MO, 1RE, 1RV, 1XT	2MO				

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	C37, C38, C39, C40, C41, C42, C43, C44, C45, C46, C47, C48, C49, C50 , C51, C52, C53, C54, C55, C56, C57, C58, C59, C60, C61, F15, F44, F45							
4053	C01, C02, C03, C04, C06, C07, C08, C09, C10, C11, C12, C13, C14, C15, C16, C17, C18, C19, C20, C21, C22, C23, C24, C25, C26, C27, C28, C29, C30, C31, C32, C33, C34, C35, C36, C37, C38, C39, C40, C41, C42, C43, C44, C45, C46, C47, C48, C49, C50 , C51, C52, C53, C54, C55, C56, C57, C58, C59, C60, C61, F15, F45	000	1RE, 1RV					
4054	A04, F15, F44	000	1RE, 1RV					

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4071	C01, C02, C03, C04, C06, C07, C08, C09, C10, C11, C12, C13, C14, C15, C16, C17, C18, C19, C20, C21, C22, C23, C24, C25, C26, C27, C28, C29, C30, C31, C32, C33, C34, C35, C36, C37, C38, C39, C40, C41, C42, C43, C44, C45, C46, C47, C48, C49, C50, C51, C52, C53, C54, C55, C56, C57, C58, C59, C60, C61, E01, E02, F15, F21, F22, F45	000	1BN, 1CL, 1DP, 1ES, 1MO, 1NC, 1NN, 1NO, 1NP, 1NV, 1PF, 1RC, 1RE, 1RV, 1TO, 1VW, 1XT, 1XW	2DP, 2MO				
4078	C01, C02, C03, C04, C06, C07, C08, C09, C10, C11, C12, C13, C14, C15, C16, C17, C18, C19, C20, C21, C22, C23, C24, C25, C26, C27, C28, C29, C30, C31, C32, C33, C34, C35, C36, C37,	000	1BN, 1CL, 1DP, 1ES, 1MO, 1NC, 1NN, 1NO, 1NP, 1NV, 1PF, 1RC, 1RE, 1RV, 1TO	2DP, 2MO				

**VOLUME 3 - PART 4: Additional Procedure Code Correlation Matrix. (CDS)**

	C38, C39, C40, C41, C42, C43, C44, C45, C46, C47, C48, C49, C50, C51, C52, C53, C54, C55, C56, C57, C58, C59, C60, C61, E01, E02, F15, F21, F22, F45							
4200	E01, E02, F06, F15, F21, F22	000	1AT, 1BN, 1CD, 1CG, 1CL, 1ES, 1SC				63P	
4221	B02, B03, F15	000				46P, 48P		
4251	A04, F06, F15, F44	000						
4253	F06, F15	000						
4254	A04, F06, F15, F44	000						
4271	E01, E02, F06, F15, F21, F22	000	1XW				63P	
4278	E01, E02, F06, F15, F21, F22	000						
4400	E01, E02	000	1RL, 1SW	2CD, 2CG, 2MO				
4421		000	1SW	2CD, 2CG		46P		
4422	B02, B03	000	1SW	2CD, 2CG, 2MO		46P, 48P		
4451	F44	000	1SW	2MO				
4453		000	1SW					
4454	F44		1SW					
4471	E01, E02	000	1RL, 1SW	2MO				
4478	E01, E02	000	1RL, 1SW	2MO				

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5100	A04, F04, F05, F07, F15, F44	000	1IE, 1PO	2CD, 2CG	3HG			
5111	F04, F07, F15, F44	000	1IE, 1MP					
5121	B02, B03, F15, F44	000	1IE	2CD, 2CG		46P, 48P		
5151	A04, F15, F44	000	1IE					
5153	A04, F15, F44	000	1IE					
5154	A04, F15, F44	000	1IE					
5171	A04, F15, F44	000	1IE, 1MP, 1VW					
5178	A04, F15, F44	000	1IE					
5300	D01, D02, D03, D04, D05, D06, D07, D08, D09, D10, D11, D12, D13, D15, D16, D17, D18, D19, D20, D21, D22, D23, D24, D25, D26, D27, D28, D29, D30, D51, F15			2CD, 2CG				
5351	D01, D02, D03, D05, D06, D07, D09, D10, D11, D12, D13, D15, D16, D17, D18, D19, D20, D21, D22, D23, D24, D25, D26, D27, D28, D29, D30, D51, F15, F44							

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5353	D01, D02, D03, D05, D06, D07, D08, D09, D10, D11, D12, D13, D15, D16, D17, D18, D19, D20, D21, D22, D23, D24, D25, D26, D27, D28, D29, D30, D51, F15							
5354	D01, D02, D03, D05, D06, D07, D09, D10, D11, D12, D13, D15, D16, D17, D18, D19, D20, D21, D22, D23, D24, D25, D26, D27, D28, D29, D30, D51, F15, F44							
5371	D01, D02, D03, D05, D06, D07, D08, D09, D10, D11, D12, D13, D15, D16, D17, D18, D19, D20, D21, D22, D23, D24, D25, D26, D27, D28, D29, D30, D51, F15							
5378	D01, D02, D03, D05, D06, D07, D08, D09, D10, D11, D12, D13,							

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	D15, D16, D17, D18, D19, D20, D21, D22, D23, D24, D25, D26, D27, D28, D29, D30, D51, F15							
6110	F01, F02, F03, F05, F15	000						
6111	F01, F02, F04, F05, F07, F15	000		2CD, 2CG				
6121	F15	000	1MO	2CD, 2CG		46P		
6122	B02, B03, B06, F15	000	1MO	2CD, 2CG		46P, 48P		
6123	F01, F02, F03, F05, F15	000	1VW, 1XW					
6131	F04, F07, F15	000	1RC	2CD, 2CG				
7100	F15	000	1VW	2CD, 2CG				
7110	F15	000	1VW	2CD, 2CG				
7121	F15	000		2CD, 2CG		46P		
7122	B02, B03, B06, F15	000	1VW	2CD, 2CG		46P, 48P		
7123	F01, F02, F03, F04, F05, F07, F15	000	1VW	2CD, 2CG				
7151	A04, F15, F44	000	1VW					
7153	F15	000	1VW					
7154	A04, F15, F44	000						
7171	F15	000	1VW					
7178	F15	000						



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**Data Element 1/11 codes:**

1/11	1/10
A04	01 51, 01 54, 07 51, 07 54, 40 51, 40 54, 42 51, 42 54, 51 00, 51 51, 51 53, 51 54, 51 71, 51 78, 71 51, 71 54.
B02	01 21, 07 21, 44 22, 51 21, 61 22 71 22.
B03	01 21, 07 21, 44 22, 51 21, 61 22 71 22.
B06	61 22, 71 22.
C01	40 00, 40 51, 40 53, 40 71, 40 78
C02	40 00, 40 51, 40 53, 40 71, 40 78
C03	40 00, 40 51, 40 53, 40 71, 40 78
C04	40 00, 40 51, 40 53, 40 71, 40 78
C06	40 00, 40 51, 40 53, 40 71, 40 78
C07	40 00, 40 51, 40 53, 40 71, 40 78
C08	40 00, 40 51, 40 53, 40 71, 40 78
C09	40 00, 40 51, 40 53, 40 71, 40 78
C10	40 00, 40 51, 40 53, 40 71, 40 78
C11	40 00, 40 51, 40 53, 40 71, 40 78
C12	40 00, 40 51, 40 53, 40 71, 40 78
C13	40 00, 40 51, 40 53, 40 71, 40 78
C14	40 00, 40 51, 40 53, 40 71, 40 78
C15	40 00, 40 51, 40 53, 40 71, 40 78
C16	40 00, 40 51, 40 53, 40 71, 40 78
C17	40 00, 40 51, 40 53, 40 71, 40 78
C18	40 00, 40 51, 40 53, 40 71, 40 78
C19	40 00, 40 51, 40 53, 40 71, 40 78
C20	40 00, 40 51, 40 53, 40 71, 40 78
C21	40 00, 40 51, 40 53, 40 71, 40 78
C22	40 00, 40 51, 40 53, 40 71, 40 78
C23	40 00, 40 51, 40 53, 40 71, 40 78
C24	40 00, 40 51, 40 53, 40 71, 40 78
C25	40 00, 40 51, 40 53, 40 71, 40 78
C26	40 00, 40 51, 40 53, 40 71, 40 78
C27	40 00, 40 51, 40 53, 40 71, 40 78
C28	40 00, 40 51, 40 53, 40 71, 40 78
C29	40 00, 40 51, 40 53, 40 71, 40 78
C30	40 00, 40 51, 40 53, 40 71, 40 78
C31	40 00, 40 51, 40 53, 40 71, 40 78
C32	40 00, 40 51, 40 53, 40 71, 40 78
C33	40 00, 40 51, 40 53, 40 71, 40 78
C34	40 00, 40 51, 40 53, 40 71, 40 78
C35	40 00, 40 51, 40 53, 40 71, 40 78
C36	40 00, 40 51, 40 53, 40 71, 40 78
C37	40 00, 40 51, 40 53, 40 71, 40 78
C38	40 00, 40 51, 40 53, 40 71, 40 78
C39	40 00, 40 51, 40 53, 40 71, 40 78
C40	40 00, 40 51, 40 53, 40 71, 40 78
C41	40 00, 40 51, 40 53, 40 71, 40 78
C42	40 00, 40 51, 40 53, 40 71, 40 78
C43	40 00, 40 51, 40 53, 40 71, 40 78

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C44	40 00, 40 51, 40 53, 40 71, 40 78
C45	40 00, 40 51, 40 53, 40 71, 40 78
C46	40 00, 40 51, 40 53, 40 71, 40 78
C47	40 00, 40 51, 40 53, 40 71, 40 78
C48	40 00, 40 51, 40 53, 40 71, 40 78
C49	40 00, 40 51, 40 53, 40 71, 40 78
C50	40 00, 40 51, 40 53, 40 71, 40 78
C51	40 00, 40 51, 40 53, 40 71, 40 78
C52	40 00, 40 51, 40 53, 40 71, 40 78
C53	40 00, 40 51, 40 53, 40 71, 40 78
C54	40 00, 40 51, 40 53, 40 71, 40 78
C55	40 00, 40 51, 40 53, 40 71, 40 78
C56	40 00, 40 51, 40 53, 40 71, 40 78
C57	40 00, 40 51, 40 53, 40 71, 40 78
C58	40 00, 40 51, 40 53, 40 71, 40 78
C59	40 00, 40 51, 40 53, 40 71, 40 78
C60	40 00, 40 51, 40 53, 40 71, 40 78
C61	40 00, 40 51, 40 53, 40 71, 40 78
D01	53 00, 53 51, 53 53, 53 54, 53 71, 53 78
D02	53 00, 53 51, 53 53, 53 54, 53 71, 53 78
D03	53 00, 53 51, 53 53, 53 54, 53 71, 53 78
D04	53 00
D05	53 00, 53 51, 53 53, 53 54, 53 71, 53 78
D06	53 00, 53 51, 53 53, 53 54, 53 71, 53 78
D07	53 00, 53 51, 53 53, 53 54, 53 71, 53 78
D08	53 00, 53 53, 53 71, 53 78
D09	53 00, 53 51, 53 53, 53 54, 53 71, 53 78
D10	53 00, 53 51, 53 53, 53 54, 53 71, 53 78
D11	53 00, 53 51, 53 53, 53 54, 53 71, 53 78
D12	53 00, 53 51, 53 53, 53 54, 53 71, 53 78
D13	53 00, 53 51, 53 53, 53 54, 53 71, 53 78
D14	53 00, 53 51, 53 53, 53 54, 53 71, 53 78
D15	53 00, 53 51, 53 53, 53 54, 53 71, 53 78
D16	53 00, 53 51, 53 53, 53 54, 53 71, 53 78
D17	53 00, 53 51, 53 53, 53 54, 53 71, 53 78
D18	53 00, 53 51, 53 53, 53 54, 53 71, 53 78
D19	53 00, 53 51, 53 53, 53 54, 53 71, 53 78
D20	53 00, 53 51, 53 53, 53 54, 53 71, 53 78
D21	53 00, 53 51, 53 53, 53 54, 53 71, 53 78
D22	53 00, 53 51, 53 53, 53 54, 53 71, 53 78
D23	53 00, 53 51, 53 53, 53 54, 53 71, 53 78
D24	53 00, 53 51, 53 53, 53 54, 53 71, 53 78
D25	53 00, 53 51, 53 53, 53 54, 53 71, 53 78
D26	53 00, 53 51, 53 53, 53 54, 53 71, 53 78
D27	53 00, 53 51, 53 53, 53 54, 53 71, 53 78
D28	53 00, 53 51, 53 53, 53 54, 53 71, 53 78
D29	53 00, 53 51, 53 53, 53 54, 53 71, 53 78
D30	53 00, 53 51, 53 53, 53 54, 53 71, 53 78
D51	53 00, 53 51, 53 53, 53 54, 53 71, 53 78
E01	01 00, 01 71, 01 78, 40 00, 40 71, 40 78, 42 00, 42 71, 42 78, 44 00, 44 71, 44 78

**VOLUME 3 - PART 4: Additional Procedure Code Correlation Matrix. (CDS)**

E02	01 00, 01 71, 01 78, 40 00, 40 71, 40 78, 42 00, 42 71, 42 78, 44 00, 44 71, 44 78
F01	61 10, 61 11, 61 23, 71 23
F02	61 10, 61 11, 61 23, 71 23
F03	61 10, 61 11, 71 23
F04	51 00, 61 11, 61 31, 71 23
F05	51 00, 61 10, 61 11, 61 23, 71 23
F06	01 00, 42 53, 42 54, 42 71, 42 78
F07	51 00, 51 11, 61 11, 61 31, 71 23
F15	01 00, 01 21, 01 51, 01 53, 01 54, 01 71, 01 78, 07 00, 07 21, 07 51, 07 53, 07 54, 07 71, 07 78, 40 00, 40 51, 40 53, 40 54, 40 71, 40 78, 42 00, 42 21, 42 51, 42 53, 42 54, 42 71, 42 78, 51 00, 51 11, 51 21, 51 51, 51 53, 51 54, 51 71, 51 78, 53 00, 53 51, 53 53, 53 54, 53 71, 53 78, 61 10, 61 11, 61 21, 61 22, 61 23, 61 31, 71 00, 71 10, 71 21, 71 22, 71 23, 71 51, 71 53, 71 54, 71 71, 71 78
F21	01 00, 01 71, 01 78, 40 00, 40 71, 40 78, 42 00, 42 71, 42 78
F22	01 00, 01 71, 01 78, 40 00, 40 71, 40 78, 42 00, 42 71, 42 78
F44	01 51, 01 54, 07 51, 07 54, 40 51, 40 54, 42 51, 42 54, 44 51, 44 54, 51 00, 51 11, 51 21, 51 51, 51 53, 51 54, 51 71, 51 78, 53 51, 53 54, 71 51, 71 54
F45	40 00, 40 51, 40 53, 40 71, 40 78
1AT	01 00, 40 00, 42 00
1BN	01 00, 40 00, 40 71, 40 78, 42 00
1CD	01 00, 40 00, 42 00
1CG	01 00, 07 00, 40 00, 42 00
1CL	01 00, 40 00, 40 71, 40 78, 42 00
1DP	40 00, 40 71, 40 78
1ES	01 00, 40 00, 40 71, 40 78, 42 00
1EX	07 00, 07 51, 07 71, 07 78
1IE	51 00, 51 11, 51 21, 51 51, 51 53, 51 54, 51 71, 51 78
1IL	40 00
1LV	40 00
1MO	40 00, 40 51, 40 71, 40 78, 61 21, 61 22
1MP	51 11, 51 71
1NC	40 00, 40 71, 40 78
1NN	40 00, 40 71, 40 78
1NO	40 00, 40 71, 40 78
1NP	40 00, 40 71, 40 78
1NV	40 00, 40 71, 40 78
1PF	40 00, 40 71, 40 78
1PO	51 00
1RC	40 00, 40 71, 40 78, 61 31
IRE	40 00, 40 51, 40 53, 40 54, 40 71, 40 78
1RL	44 00, 44 71, 44 78
1RV	40 00, 40 51, 40 53, 40 54, 40 71, 40 78
1SC	01 00, 40 00, 42 00
1SW	44 00, 44 21, 44 22, 44 51, 44 53, 44 54, 44 71, 44 78
1TO	40 00, 40 71, 40 78
1VW	44 00, 44 21, 44 22, 44 22, 44 51, 44 71, 44 78, 71 00, 71 10, 71 22, 71 23, 71 51, 71 53, 71 71
1XT	40 51, 40 71
1XW	01 71, 07 71, 40 71, 42 71, 61 23

**VOLUME 3 - PART 4: Additional Procedure Code Correlation Matrix. (CDS)**

2CD	44 00, 44 21, 44 22, 51 00, 51 21, 53 00, 61 11, 61 21, 61 22, 61 31, 71 00, 71 10, 71 21, 71 22, 71 23
2CG	44 00, 44 21, 44 22, 51 00, 51 21, 53 00, 61 11, 61 21, 61 22, 61 31, 71 00, 71 10, 71 21, 71 22, 71 23
2DP	40 00, 40 71, 40 78
2LV	40 00
2MO	40 00, 40 51, 40 71, 40 78, 44 00, 44 21, 44 22, 44 51, 44 71, 44 78
3HG	51 00
46P	01 21, 07 21, 42 21, 44 21, 44 22, 51 21, 61 21, 61 22, 71 21, 71 22
48P	01 21, 42 21, 44 21, 51 21, 61 22, 71 22
63P	42 00, 42 71
68P	07 00, 07 71
95P	07 00, 07 51, 07 71
OGD	40 00

**Simplified Procedures exclusion list of Procedure and Additional Procedure codes**

This document provides details of Procedure codes and Additional Procedure codes (both Union and National) excluded from use with the Simplified Declaration Procedure (SDP) and the Entry in Declarants Records (EIDR) simplified procedures.

EIDR cannot be used if the goods to which the declaration relates requires endorsement at the time the imported goods are released to free circulation, of a:

- License;
- Certificate; or
- Document.

In addition goods that are subject to a physical control prior to release from the Border (for example an airport) or require control due to their nature (for example they are prohibited or restricted), cannot be declared using EIDR.

D.E 1/10 Procedure codes cannot be used to declare goods if the D.E. 1/11 Additional Procedure code (or when multiple D.E. 1/11 Additional procedure code are applicable to the same goods) prohibit the use of simplified procedures.

All Procedure/Additional procedure codes applicable at goods item level must have the same level of permissions assigned to them. For example,

- An item has the following Procedure codes and Additional procedure codes applicable to it – 40 00 C09, F45 and 1CL. C09 and F45 allow the use of both EIDR and SDP; however 1CL excludes the use of simplified procedures. Therefore, simplified procedures cannot be used to declare this goods item.
- A second item has the following Procedure/Additional procedure codes applicable to it – 40 00 C17, F45 and 1NV. C17 and F45 allow the use of both EIDR and SDP. However, 1NV only allows SDP. If simplified procedures are to be used to declare this item, only SDP is allowable.

There is also a restriction, in including on the same declaration, different goods items that have D.E 1/10 Procedure codes that do not allow the same levels of simplification, for example –

- 40 00 allows both EIDR and SDP; 40 54 excludes the use of simplified procedures, therefore these goods cannot be entered on the same declaration if simplified procedure arrangements will be used.
- 40 00 allows both EIDR and SDP; 42 00 allows SDP only. Therefore, the level of simplification allowed to be declared on the same declaration would be SDP.

**Data Element (D.E) 1/10 Procedure codes**

Code	Excluded	Permitted	General and Partial Exclusion Notes
0100	EIDR	SDP	
0121	EIDR	SDP (partial exclusion)	SDP cannot be used where Authorisation by declaration has been used, see Procedure code completion requirements
0151	EIDR	SDP (partial exclusion)	SDP cannot be used where Authorisation by declaration has been used, see Procedure code completion requirements.

**VOLUME 3 – Part 5: Simplified Procedures Exclusion List (CDS)**

Code	Excluded	Permitted	General and Partial Exclusion Notes
			The supplementary declaration is waived for this procedure code. Although the type C declaration must be submitted as an I1 declaration, it must include the full H1 data set (as specified in Appendix 21A: Declaration Category Data Sets H1).
0153	EIDR	SDP (partial exclusion)	SDP cannot be used where Authorisation by declaration has been used, see Procedure code completion requirements. The supplementary declaration is waived for this procedure code. Although the type C declaration must be submitted as an I1 declaration, it must include the full H1 data set (as specified in Appendix 21A: Declaration Category Data Sets H1).
0154	EIDR SDP	None	
0171	EIDR	SDP	The supplementary declaration is waived for this procedure code. Although the type C declaration must be submitted as an I1 declaration, it must include the full H1 data set (as specified in Appendix 21A: Declaration Category Data Sets H1).
0178	EIDR	SDP	
0700	EIDR	SDP	
0721	EIDR	SDP (partial exclusion)	SDP cannot be used where Authorisation by declaration has been used (to enter OP), see Procedure code completion requirements
0751	EIDR	SDP (partial exclusion)	SDP cannot be used where Authorisation by declaration has been used (to enter IP), see Procedure code completion requirements. The supplementary declaration is waived for this procedure code. Although the type C declaration must be submitted as an I1 declaration, it must include the full H1 data set (as specified in Appendix 21A: Declaration Category Data Sets H1).
0753	EIDR	SDP (partial exclusion)	SDP cannot be used where Authorisation by declaration has been used (to enter TA), see Procedure code completion requirements. The supplementary declaration is waived for this procedure code. Although the type C declaration must be submitted as an I1 declaration, it must include the full H1 data set (as specified in Appendix 21A: Declaration Category Data Sets H1).
0754	EIDR SDP	None	

**VOLUME 3 – Part 5: Simplified Procedures Exclusion List (CDS)**

Code	Excluded	Permitted	General and Partial Exclusion Notes
0771	EIDR	SDP	The supplementary declaration is waived for this procedure code. Although the type C declaration must be submitted as an I1 declaration, it must include the full H1 data set (as specified in Appendix 21A: Declaration Category Data Sets H1).
0778	EIDR	SDP	
4000	No exclusions	EIDR SDP (but see note)	Additional Declaration Type B or E may only be used where the Additional Procedure Code (D.E. 1/11) notes specifically allow. Where allowed, a B or E additional declaration type may be completed as an I1 declaration with a modified I1 data set. In these instances, a subsequent supplementary declaration is not required.
4051	SDP	EIDR (partial exclusion)	EIDR cannot be used where Authorisation by declaration has been used, see Procedure code completion requirements
4053	SDP	EIDR (partial exclusion)	EIDR cannot be used where Authorisation by declaration has been used, see Procedure Code completion requirements
4054	EIDR SDP	None	
4071	SDP	EIDR	
4078	No exclusions	EIDR SDP	
4200	EIDR	SDP	
4221	EIDR	SDP (partial exclusion)	SDP cannot be used where Authorisation by declaration has been used, see Procedure code completion requirements
4251	EIDR	SDP (partial exclusion)	SDP cannot be used where Authorisation by declaration has been used, see Procedure code completion requirements. The supplementary declaration is waived for this procedure code. Although the type C declaration must be submitted as an I1 declaration, it must include the full H1 data set (as specified in Appendix 21A: Declaration Category Data Sets H1).
4253	EIDR	SDP (partial exclusion)	SDP cannot be used where Authorisation by declaration has been used, see Procedure code completion requirements. The supplementary declaration is waived for this procedure code. Although the type C declaration

**VOLUME 3 – Part 5: Simplified Procedures Exclusion List (CDS)**

Code	Excluded	Permitted	General and Partial Exclusion Notes
			must be submitted as an I1 declaration, it must include the full H1 data set (as specified in Appendix 21A: Declaration Category Data Sets H1).
4254	EIDR SDP	None	
4271	EIDR	SDP	The supplementary declaration is waived for this procedure code. Although the type C declaration must be submitted as an I1 declaration, it must include the full H1 data set (as specified in Appendix 21A: Declaration Category Data Sets H1).
4278	EIDR	SDP	
4400	See note	EIDR (partial exclusion) SDP (partial exclusion)	EIDR and SDP cannot be used where Authorisation by declaration is being claimed, see Procedure code completion requirements
4421	EIDR	SDP (partial exclusion)	SDP cannot be used where Authorisation by declaration is being claimed, see Procedure code completion requirements
4422	EIDR	SDP (partial exclusion)	SDP cannot be used where Authorisation by declaration is being claimed, see Procedure code completion requirements
4451	SDP	EIDR (partial exclusion)	EIDR cannot be used where Authorisation by declaration is being claimed, see Procedure code completion requirements
4453	SDP	EIDR (partial exclusion)	EIDR cannot be used where Authorisation by declaration is being claimed, see Procedure code completion requirements
4454	EIDR SDP	None	
4471	SDP	EIDR (partial exclusion)	EIDR cannot be used where Authorisation by declaration is being claimed, see Procedure code completion requirements
4478	See note	EIDR (partial exclusion) SDP (partial exclusion)	EIDR and SDP cannot be used where Authorisation by declaration is being claimed, see Procedure code completion requirements
5100	See note	EIDR (partial exclusion) SDP (partial exclusion)	EIDR and SDP cannot be used where Authorisation by declaration is being claimed, see Procedure code completion requirements
5111	EIDR	SDP	
5121	EIDR	SDP (partial exclusion)	SDP cannot be used where Authorisation by declaration is being claimed, see Procedure code completion requirements



**VOLUME 3 – Part 5: Simplified Procedures Exclusion List (CDS)**

Code	Excluded	Permitted	General and Partial Exclusion Notes
5151	SDP	EIDR (partial exclusion)	EIDR cannot be used where Authorisation by declaration is being claimed, see Procedure code completion requirements
5153	SDP	EIDR (partial exclusion)	EIDR cannot be used where Authorisation by declaration is being claimed, see Procedure code completion requirements
5154	EIDR SDP	None	
5171	SDP	EIDR (partial exclusion)	EIDR cannot be used where Authorisation by declaration is being claimed, see Procedure code completion requirements
5178	See note	EIDR (partial exclusion) SDP (partial exclusion)	EIDR and SDP cannot be used where Authorisation by declaration is being claimed, see Procedure code completion requirements
5300	See note	EIDR (partial exclusion) SDP (partial exclusion)	EIDR and SDP cannot be used where Authorisation by declaration is being claimed, see Procedure code completion requirements
5351	SDP	EIDR (partial exclusion)	EIDR cannot be used where Authorisation by declaration is being claimed, see Procedure code completion requirements
5353	SDP	EIDR (partial exclusion)	EIDR cannot be used where Authorisation by declaration is being claimed, see Procedure code completion requirements
5354	EIDR SDP	None	
5371	SDP	EIDR (partial exclusion)	EIDR cannot be used where Authorisation by declaration is being claimed, see Procedure code completion requirements
5378	See note	EIDR (partial exclusion) SDP (partial exclusion)	EIDR and SDP cannot be used where Authorisation by declaration is being claimed, see Procedure code completion requirements
6110	See note	EIDR (partial exclusion) SDP	Where the INF document codes in D.E. 2/3 are declared, EIDR may not be used.
6111	See note	EIDR (partial exclusion) SDP	Where the INF document codes in D.E. 2/3 are declared, EIDR may not be used.
6121	EIDR	SDP (partial exclusion)	SDP cannot be used where Authorisation by declaration was used to enter OP, see Procedure code completion requirements
6122	EIDR	SDP (partial exclusion)	SDP cannot be used where Authorisation by declaration was used to enter OP, see Procedure code completion requirements

**VOLUME 3 – Part 5: Simplified Procedures Exclusion List (CDS)**

Code	Excluded	Permitted	General and Partial Exclusion Notes
6123	See note	EIDR (partial exclusion) SDP	Where the INF document codes in D.E. 2/3 are declared, EIDR may not be used.
6131	See note	EIDR (partial exclusion) SDP	Where the INF document codes in D.E. 2/3 are declared, EIDR may not be used.
7100	See note	EIDR (partial exclusion) SDP	EIDR may not be used to both enter and remove the goods from the customs warehousing procedure.
7110	See note	EIDR (partial exclusion) SDP	EIDR may not be used to both enter and remove the goods from the customs warehousing procedure.
7121	EIDR	SDP (partial exclusion)	SDP cannot be used where Authorisation by declaration has been used, see Procedure code completion requirements
7122	EIDR	SDP (partial exclusion)	SDP cannot be used where Authorisation by declaration has been used, see Procedure code completion requirements
7123	See note	EIDR (partial exclusions) SDP	EIDR may not be used to both enter and remove the goods from the customs warehousing procedure. Where the INF document codes in D.E. 2/3 are declared, EIDR may not be used.
7151	SDP	EIDR (partial exclusion)	EIDR may not be used to both enter and remove the goods from the customs warehousing procedure. EIDR may only be used to enter the goods to this procedure where the conditions detailed in the procedure completion notes for a supplementary declaration waiver are met.
7153	SDP	EIDR (partial exclusions)	EIDR may not be used to both enter and remove the goods from the customs warehousing procedure. EIDR may only be used to enter the goods to this procedure where the conditions detailed in the procedure completion notes for a supplementary declaration waiver are met.
7154	EIDR SDP	None	
7171	SDP	EIDR (partial exclusion)	EIDR may not be used to both enter and remove the goods from the customs warehousing procedure. EIDR may only be used to enter the goods to this procedure where the conditions detailed in the procedure completion notes for a supplementary declaration waiver are met.

**VOLUME 3 – Part 5: Simplified Procedures Exclusion List (CDS)**

Code	Excluded	Permitted	General and Partial Exclusion Notes
7178	EIDR SDP	None	

**Data Element (D.E.) 1/11 Union Additional Procedure codes**

Code	Excluded	Permitted	General and Partial Exclusion Notes
A04	See note	EIDR (partial exclusion) SDP (partial exclusion)	EIDR and SDP cannot be used where Authorisation by declaration is being used, see Procedure code completion requirements
B02	EIDR	SDP	
B03	EIDR	SDP	
B06	EIDR	SDP	
C01	EIDR SDP	None	
C02	EIDR SDP	None	
C03	EIDR SDP	None	
C04	See note	EIDR (partial exclusion) SDP (partial exclusion)	Cannot be used with SDP or EIDR unless the declaration is being submitted by an Indirect Representative - code '3' declared in D.E. 3/21 (Representative Status).
C06	EIDR SDP	None	
C07	See note	EIDR (partial exclusion) SDP (partial exclusion)	This Additional Procedure Code may only be used with SDP and EIDR during the CDS dual running period. (This Additional Procedure Code will be excluded from SDP and EIDR once the dual running period has ended.)
C08	See note	EIDR (partial exclusion) SDP (partial exclusion)	Cannot be used with SDP or EIDR unless the declaration is being submitted by an Indirect Representative - code '3' declared in D.E. 3/21 (Representative Status).
C09	No exclusions	EIDR SDP	
C10	No exclusions	EIDR SDP	
C11	No exclusions	EIDR SDP	
C12	No exclusions	EIDR SDP	
C13	No exclusions	EIDR SDP	
C14	No exclusions	EIDR SDP	

**VOLUME 3 – Part 5: Simplified Procedures Exclusion List (CDS)**

Code	Excluded	Permitted	General and Partial Exclusion Notes
C15	EIDR	SDP	
C16	No exclusions	EIDR SDP	
C17	No exclusions	EIDR SDP	
C18	EIDR	SDP	
C19	See note	EIDR (partial exclusion) SDP (partial exclusion)	Cannot be used with SDP or EIDR unless the declaration is being submitted by an Indirect Representative - code '3' declared in D.E. 3/21 (Representative Status).
C20	No exclusions	EIDR SDP	
C21	No exclusions	EIDR SDP	
C22	See note	EIDR (partial exclusion) SDP (partial exclusion)	Cannot be used with SDP or EIDR unless the declaration is being submitted by an Indirect Representative - code '3' declared in D.E. 3/21 (Representative Status).
C23	No exclusions	EIDR SDP	
C24	See note	EIDR (partial exclusion) SDP (partial exclusion)	Cannot be used with SDP or EIDR unless the declaration is being submitted by an Indirect Representative - code '3' declared in D.E. 3/21 (Representative Status).
C25	No exclusions	EIDR SDP	
C26	No exclusions	EIDR SDP	
C27	See note	EIDR (partial exclusion) SDP (partial exclusion)	Cannot be used with SDP or EIDR unless the declaration is being submitted by an Indirect Representative - code '3' declared in D.E. 3/21 (Representative Status).
C28	See note	EIDR (partial exclusion) SDP (partial exclusion)	Cannot be used with SDP or EIDR unless the declaration is being submitted by an Indirect Representative - code '3' declared in D.E. 3/21 (Representative Status).
C29	See note	EIDR (partial exclusion) SDP (partial exclusion)	Cannot be used with SDP or EIDR unless the declaration is being submitted by an Indirect Representative - code '3' declared in D.E. 3/21 (Representative Status).
C30	No exclusions	EIDR SDP	
C31	No exclusions	EIDR SDP	
C32	No exclusions	EIDR SDP	

**VOLUME 3 – Part 5: Simplified Procedures Exclusion List (CDS)**

Code	Excluded	Permitted	General and Partial Exclusion Notes
C33	EIDR	SDP	
C34	No exclusions	EIDR SDP	
C35	No exclusions	EIDR SDP	
C36	No exclusions	EIDR SDP	
C37	No exclusions	EIDR SDP	
C38	No exclusions	EIDR SDP	
C39	EIDR	SDP	
C40	See note	EIDR (partial exclusion) SDP (partial exclusion)	Cannot be used with SDP or EIDR unless the declaration is being submitted by an Indirect Representative - code '3' declared in D.E. 3/21 (Representative Status).
C41	EIDR SDP	None	
C42	EIDR SDP	None	
C43	EIDR SDP	None	
C44	EIDR SDP	None	
C45	See note	EIDR (partial exclusion) SDP	Cannot be used with EIDR where a licence or certificate is required at the time the imported goods are released to free circulation (Controlled goods may only be entered using SDP).
C46	See note	EIDR (partial exclusion) SDP	Cannot be used with EIDR where a licence or certificate is required at the time the imported goods are released to free circulation (Controlled goods may only be entered using SDP).
C47	See note	EIDR (partial exclusion) SDP	Cannot be used with EIDR where a licence or certificate is required at the time the imported goods are released to free circulation (Controlled goods may only be entered using SDP).
C48	EIDR SDP	None	
C49	No exclusions	EIDR SDP	
C50	No exclusions	EIDR SDP	
C51	See note	EIDR (partial exclusion) SDP (partial exclusion)	Cannot be used with SDP or EIDR unless the declaration is being submitted by an Indirect Representative - code '3' declared in D.E. 3/21 (Representative Status).

**VOLUME 3 – Part 5: Simplified Procedures Exclusion List (CDS)**

Code	Excluded	Permitted	General and Partial Exclusion Notes
C52	See note	EIDR (partial exclusion) SDP (partial exclusion)	Cannot be used with SDP or EIDR unless the declaration is being submitted by an Indirect Representative - code '3' declared in D.E. 3/21 (Representative Status).
C53	See note	EIDR (partial exclusion) SDP (partial exclusion)	Cannot be used with SDP or EIDR unless the declaration is being submitted by an Indirect Representative - code '3' declared in D.E. 3/21 (Representative Status).
C54	See note	EIDR (partial exclusion) SDP (partial exclusion)	Cannot be used with SDP or EIDR unless the declaration is being submitted by an Indirect Representative - code '3' declared in D.E. 3/21 (Representative Status).
C55	See note	EIDR (partial exclusion) SDP (partial exclusion)	Cannot be used with SDP or EIDR unless the declaration is being submitted by an Indirect Representative - code '3' declared in D.E. 3/21 (Representative Status).
C56	No exclusions	EIDR SDP	
C57	No exclusions	EIDR SDP	
C58	No exclusions	EIDR SDP	
C59	No exclusions	EIDR SDP	
C60	EIDR SDP	None	
C61	EIDR SDP	None	
D01-D13	No exclusions	EIDR SDP	
D15-D30	No exclusions	EIDR SDP	
D51	No exclusions	EIDR SDP	
E01	EIDR	SDP	
E02	EIDR	SDP	
F01	See note	EIDR (partial exclusion) SDP	EIDR may not be used where an INF document code is declared in D.E. 2/3.
F02	See note	EIDR (partial exclusion) SDP	EIDR may not be used where an INF document code is declared in D.E. 2/3.
F03	See note	EIDR (partial exclusion) SDP	EIDR may not be used where an INF document code is declared in D.E. 2/3.

**VOLUME 3 – Part 5: Simplified Procedures Exclusion List (CDS)**

Code	Excluded	Permitted	General and Partial Exclusion Notes
F04	No exclusions	EIDR (partial exclusion) SDP	EIDR may not be used where an INF document code is declared in D.E. 2/3.
F05	See note	EIDR (partial exclusion) SDP	EIDR may not be used where an INF document code is declared in D.E. 2/3.
F06	See note	EIDR (partial exclusion) SDP	EIDR can only be used where the excise goods are being removed from customs warehouse using Procedure code 40 71.
F07	See note	EIDR (partial exclusion) SDP	EIDR may not be used where an INF document code is declared in D.E. 2/3.
F15	See note	EIDR (partial exclusion) SDP	Additional Procedure Code F15 cannot be used with EIDR, where the Procedure Code entered in D.E. 1/10 begins with (Requested Procedures) 01, 07 or 42.
F21	See note	EIDR (partial exclusion) SDP	Cannot be used with EIDR where a licence or certificate is required at the time the imported goods are released to free circulation (Controlled goods may only be entered using SDP).
F22	See note	EIDR (partial exclusion) SDP	Cannot be used with EIDR where a licence or certificate is required at the time the imported goods are released to free circulation (Controlled goods may only be entered using SDP).
F44	No exclusions	EIDR SDP	
F45	See note	EIDR (partial exclusion) SDP (partial exclusion)	This code may only be used with SDP and EIDR where the C-series Additional Procedure Code permits use with these declaration types. If the C-series Additional Procedure Code being declared in partnership with F45 does not permit use with SDP or EIDR, Additional Procedure Code F45 is also prohibited for that goods treatment.

**Data Element (D.E.) 1/11 National Additional Procedure codes**

Code	Excluded	Permitted	General and Partial Exclusion Notes
1AT	EIDR SDP	None	
1BN	EIDR	SDP	
1CD	EIDR	SDP	
1CG	EIDR	SDP	
1CL	EIDR SDP	None	
1DP	No exclusions	EIDR SDP	
1ES	No exclusions	EIDR SDP	

**VOLUME 3 – Part 5: Simplified Procedures Exclusion List (CDS)**

Code	Excluded	Permitted	General and Partial Exclusion Notes
1EX	EIDR	SDP	
1IE	See note	EIDR (partial exclusion) SDP	EIDR may not be used where an INF document code is declared in D.E. 2/3.
1IL	EIDR SDP	None	
1LV	EIDR SDP	None	
1MO	No exclusions	EIDR SDP	
1MP	EIDR	SDP	
1NC	No exclusions	EIDR SDP	
1NN	EIDR SDP	None	
1NO	No exclusions	EIDR SDP	
1NP	EIDR SDP	None	
1NV	EIDR	SDP	
1PF	EIDR SDP	None	
1PO	No exclusions	EIDR SDP	
1RC	No exclusions	EIDR SDP	
1RE	See note	EIDR SDP	This Additional procedure code may only be used where indicated by the completion notes for another D.E. 1/11 Additional procedure code
1RL	See note	EIDR (partial exclusion) SDP	EIDR may not be used where an INF document code is declared in D.E. 2/3.
1RV	No exclusions	EIDR SDP	
1SC	No exclusions	EIDR SDP	
1SW	No exclusions	EIDR SDP	
1TO	EIDR	SDP	
1VW	No exclusions	EIDR SDP	
1XT	No exclusions	EIDR SDP	
1XW	No exclusions	EIDR SDP	
2CD	EIDR	SDP	
2CG	EIDR	SDP	



**VOLUME 3 – Part 5: Simplified Procedures Exclusion List (CDS)**

<b>Code</b>	<b>Excluded</b>	<b>Permitted</b>	<b>General and Partial Exclusion Notes</b>
2DP	EIDR SDP	None	
2LV	EIDR SDP	None	
2MO	EIDR SDP	None	
3HG	No exclusions	EIDR SDP	
46P	EIDR	SDP	
48P	EIDR	SDP	
63P	EIDR	SDP	
68P	EIDR	SDP	
95P	EIDR	SDP	



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2	1/11	Appendix 2: D.E. 1/11: Additional Procedure Codes
2A	1/11	Appendix 2A: D.E. 1/11: Additional Procedure Codes: Union Codes
2B	1/11	Appendix 2B: D.E. 1/11: Additional Procedure Codes: National Codes
3	2/1	Appendix 3: D.E. 2/1: Previous Document Codes
4	2/2	Appendix 4: D.E. 2/2: Additional Information Statement Codes
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7	4/1	Appendix 7: D.E. 4/1: Delivery Terms
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11	4/10	Appendix 11: D.E. 4/10: Currency Codes
12	4/17	Appendix 12: D.E. 4/17: Preference Codes
13		Appendix 13: Country Codes
14	5/12	Appendix 14: D.E. 5/12: UK Customs Office List (COL) Codes
15	5/21	Appendix 15: D.E. 5/21: Place of Loading
15A	5/21	Appendix 15A: D.E. 5/21: Foreign Airport Zones and Percentages
15B	5/21	Appendix 15B: D.E. 5/21: Airport Codes
16	5/23	Appendix 16: D.E. 5/23: Goods Location Codes
16A	5/23	Appendix 16A: D.E. 5/23: Goods Location Codes: Airports
16B	5/23	Appendix 16B: D.E. 5/23: Goods Location Codes: Certificate of Agreement (CoA) Airports
16C	5/23	Appendix 16C: D.E. 5/23: Goods Location Codes: Maritime Ports and Wharves
16D	5/23	Appendix 16D: D.E. 5/23: Goods Location Codes: ITSFs
16E	5/23	Appendix 16E: D.E. 5/23: Goods Location Codes: ITSF(R)
16F	5/23	Appendix 16F: D.E. 5/23: Goods Location Codes: ETSFs

**VOLUME 3 – Imports Appendices Index (CDS)**

<b>Appendix Number</b>	<b>D.E. Reference Number</b>	<b>Appendix Title</b>
16G	5/23	Appendix 16G: D.E. 5/23: Goods Location Codes: BIPs
16H	5/23	Appendix 16H: D.E. 5/23: Goods Location Codes: Approved Depositories
16I	5/23	Appendix 16I: D.E. 5/23: Goods Location Codes: GB Place Names and UN/LOCODE Codes
16J	5/23	Appendix 16J: D.E. 5/23 Goods Location Codes: Other types of Location
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20	4/4 and 8/7	Appendix 20: D.E. 8/7 and 4/4: Measurement Unit Codes
21		Appendix 21: Declaration Category Data Sets
21A		Appendix 21A: Declaration Category Data Sets H1
21B		Appendix 21B: Declaration Category Data Sets H2
21C		Appendix 21C: Declaration Category Data Sets H3
21D		Appendix 21D: Declaration Category Data Sets H4
21E		Appendix 21E: Declaration Category Data Sets H5
21F		Appendix 21F: Declaration Category Data Sets I1

**Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes**

This Appendix contains the specific completion rules instructions for each 4-digit Requested and Previous Procedure Code that can be used in Data Element 1/10 for Imports.

Use the Procedure Code index list and their completion notes to help you identify the correct code to use and for guidance on how to complete the declaration.

The completion notes in this Appendix are a supplement to the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide.

This Appendix only contains the additional notes on specific declaration data elements in relation to each 4-digit Procedure Code and **does not** constitute full guidance on how the declaration should be completed.

**Notes:**

Only one 4-digit Procedure Code can be declared against each goods item in D.E. 1/10, however, this may be tailored to the specific circumstances for the goods treatment by the use of multiple Additional Procedure Codes in D.E. 1/11.

Procedure Codes may only be declared with the relevant Declaration Category, as defined in the table below. Procedure Codes used on a customs declaration must all be from the same Declaration Category, for example a Procedure Code from H2 may not be combined with a Procedure Code from H4 on the same customs declaration.

<b>Declaration Category</b>	<b>Declaration Title</b>	<b>Allowable Requested Procedure Codes (Digits 1 and 2)</b>
H1	Declaration for release for free circulation and special procedure: specific use (end use)	01, 07, 40, 42, 44, 61
H2	Special procedure: storage (customs warehousing)	71
H3	Special procedure: specific use (temporary admission)	53
H4	Special procedure: processing (inward processing)	51
H5	Declaration for the introduction of goods in the context of trade with special fiscal territories	40, 42, 61
I1	Import simplified declaration	01, 07, 40, 42, 44, 51, 53, 61, 71

**Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes Index List**

This index provides the Requested and Previous Procedure Codes for use with Data Element 1/10 for import declarations.

- The first and second digits indicate the Requested Procedure: the customs procedure to which the goods are being entered.
- The third and fourth digits indicate the Previous Procedure: the customs procedure from which the goods are being removed. 00 as the third and fourth digits indicate that the goods have not been subject to any previous procedure.

The D.E. 1/10 Requested and Previous Procedure Codes may be found in separate series according to the first two characters of the code (the Requested Procedure):

- 01 Series Procedure Codes: onward dispatch (OSD)
- 07 Series Procedure Codes: excise warehouse
- 40 Series Procedure Codes: release to free circulation
- 42 Series Procedure Codes: onward supply relief (OSR)
- 44 Series Procedure Codes: end use
- 51 Series Procedure Codes: inward processing (IP)
- 53 Series Procedure Codes: temporary admission (TA)
- 61 Series: Re-importation of goods
- 71 Series: Customs Warehousing (CW)

The following tables provide an index list of each 4-digit Procedure Code which may be used in D.E. 1/10 and its description:

<b>Requested Procedure 01: Release for free circulation with simultaneous onward dispatch (OSD) to another Customs Union Territory</b>	
<b>Code</b>	<b>Description of Procedure</b>
0100	Free circulation with onward dispatch
0121	Re-import after outward processing (OP) with onward dispatch
0151	Release to free circulation after inward processing (IP) with onward dispatch
0153	Release to free circulation after temporary admission (TA) with onward dispatch
0154	Release to free circulation after IP in another Member State with onward dispatch
0171	Release to free circulation from a customs warehouse (CW) with onward dispatch
0178	Release to free circulation from a free zone (FZ) with onward dispatch

<b>Requested Procedure 07: Release for free circulation with simultaneous entry to an Excise Warehouse</b>	
<b>Code</b>	<b>Description of Procedure</b>
0700	Release for free circulation with simultaneous entry to an excise warehouse
0721	Release for free circulation with simultaneous entry to an excise warehouse for goods re-imported after OP
0751	Release for free circulation with simultaneous entry to an excise warehouse after IP
0753	Release for free circulation with simultaneous entry to an excise warehouse after TA

**VOLUME 3 – Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes (CDS)**

<b>Requested Procedure 07: Release for free circulation with simultaneous entry to an Excise Warehouse</b>	
0754	Release for free circulation with simultaneous entry to an excise warehouse after IP in another Member State
0771	Release for free circulation from a CW with simultaneous entry to an excise warehouse
0778	Release for free circulation from a FZ with simultaneous entry to an excise warehouse

<b>Requested procedure 40: Release to free circulation</b>	
<b>Code</b>	<b>Description of Procedure</b>
4000	Release to free circulation
4051	Release to free circulation after IP
4053	Release to free circulation after TA
4054	Release to free circulation after IP in another Member State
4071	Release to free circulation from a CW
4078	Release to free circulation from a FZ

<b>Requested Procedure 42: Release for free circulation with simultaneous onward supply (OSR) to another member state</b>	
<b>Code</b>	<b>Description of Procedure</b>
4200	Free circulation with onward supply
4221	Re-import after OP with onward supply
4251	Release to free circulation after IP with onward supply
4253	Release to free circulation after TA with onward supply
4254	Release to free circulation after IP in another Member State with onward supply
4271	Release to free circulation from a CW with onward supply
4278	Release to free circulation from a FZ with onward supply

<b>Requested Procedure 44: Release to free circulation with duty relief granted under the End Use Special Procedure</b>	
<b>Code</b>	<b>Description of Procedure</b>
4400	End use relief
4421	End use relief after OP
4422	End use relief after OP, not covered under 4421
4451	End use relief after IP
4453	End use relief after TA

**VOLUME 3 – Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes (CDS)**

<b>Requested Procedure 44: Release to free circulation with duty relief granted under the End Use Special Procedure</b>	
4454	End use relief after IP in another Member State
4471	End use relief on goods released from a CW
4478	End use relief on goods released from a FZ

<b>Requested Procedure 51: Entry to Inward Processing (IP)</b>	
<b>Code</b>	<b>Description of Procedure</b>
5100	Entry to IP
5111	Import of replacement goods to IP following the prior export of equivalent goods.
5121	Entry to IP after OP
5151	Transfer of goods between IP authorisation holders
5153	Entry to IP after TA
5154	Transfer of goods between IP authorisation holders in different Member States
5171	Entry to IP on release from a CW
5178	Entry to IP on release from a FZ

<b>Requested Procedure 53: Entry to Temporary Admission (TA)</b>	
<b>Code</b>	<b>Description of Procedure</b>
5300	Entry to TA
5351	Entry to TA after IP
5353	Transfer of goods between TA authorisation holders
5354	Entry to TA after IP in another Member State
5371	Entry to TA on release from a CW
5378	Entry to TA on release from a FZ

<b>Requested Procedure 61: Re-importation with simultaneous release to free circulation</b>	
<b>Code</b>	<b>Description of Procedure</b>
6110	Release to RGR for goods previously permanently exported
6111	Release to RGR for IP equivalent goods previously permanently exported
6121	Re-import after OP
6122	Re-import after OP for goods not covered by 61 21 (for example, OP textiles)
6123	Release to RGR



**VOLUME 3 – Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes (CDS)**

<b>Requested Procedure 61: Re-importation with simultaneous release to free circulation</b>	
6131	Re-import of previously exported IP goods

<b>Requested Procedure 71: Entry to a Customs Warehouse (CW)</b>	
<b>Code</b>	<b>Description of Procedure</b>
7100	Entry to a CW
7110	Entry to a CW for goods previously permanently exported
7121	Entry to CW after OP
7122	Entry to CW after OP, for goods not covered by 7121 (for example OP textiles)
7123	Entry to CW after RGR
7151	Entry to CW after IP
7153	Entry to CW after TA
7154	Entry to CW after IP in another Member State
7171	Transfer between different customs warehouses
7178	Entry to CW on release from a FZ



**Requested Procedure 01: Release for free circulation with simultaneous onward dispatch to another Customs Union Territory**

This Appendix contains the specific completion rules instructions for the 01-series Procedure Codes for Data Element 1/10 for Imports.

Use the index list below and the Procedure Codes completion notes to help you identify the correct code to use and for guidance on how to complete the declaration.

This Appendix includes Procedure Codes:

01 00: .....	2
01 21: .....	8
01 51: .....	16
01 53: .....	25
01 54: .....	32
01 71: .....	40
01 78: .....	46

**Notes:**

The completion notes in this Appendix are a supplement to the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide.

This Appendix only contains any additional completion notes for each 4-digit Procedure Code and does not constitute full guidance on how the declaration should be completed.

Only one 4-digit Procedure Code can be declared against each goods item in D.E. 1/10, however, this may be tailored to the specific circumstances for the goods treatment by the use of multiple Additional Procedure Codes in D.E. 1/11.

These completion notes are supplemented by the D.E. 1/11 Additional Procedure Code Notes and therefore any instructions relating to the Additional Procedure Code (3-digit code for D.E. 1/11) are not included here and must be read in addition to this Appendix.

**01 00:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release for free circulation of goods simultaneously re-dispatched to a Special Fiscal Territory or other territory with which the EU has formed a Customs Union and where the goods have not been subject to any previous procedure.

**Conditions for Use:**

This Procedure Code is used to claim simultaneous release for free circulation and home use with the payment of any customs duties, or entry for home use in the context of trade between the Union and the countries with which it has formed a customs union of goods. These goods are then the subject of a VAT-exempt supply to another Customs Union Territory and, when applicable, an excise-duty suspension. The VAT and applicable excise duty will be due in the Customs Union Territory of final destination.

For territories which fall within the scope of Directives 2006/112/EC and 2008/118/EC, use of this procedure code is dependent on complying with the conditions laid down for an onward dispatch, for example completion of movement of goods in excise suspense requirements.

Any customs duties must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Goods must be intended for onward dispatch to another Customs Union Territory at the time this procedure is requested. The goods must be onward supplied:

- Within 30 days of the goods release to this procedure;
- In an unaltered state from the time of release to this procedure.

Evidence of an onward shipment contract must be declared in D.E. 2/3 (Document Codes).

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibition or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

This Procedure Code may not be used with Entry in Declarant's Records (EIDR).

**Notices:**

NA.

**Declaration category:**

H1 and I1.

**Declaration Type (D.E. 1/1):**

Enter code: IM.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be entered for this Procedure Code: A, C, D, F or Y.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
X	337 (Temporary Storage Declaration).	Enter the Temporary Storage Declaration or stock reference number.	Enter the goods item number from the Temporary Storage Declaration or stock reference.
Y (supplementary declarations only – elements SDE*, DCR & DCS must be repeated in sequence when aggregation is used).	SDE (to represent the simplified declaration).	For SDE: Enter the MRN for the simplified declaration.	Enter the goods item number from the simplified declaration (SDE).
	DCR (to represent the DUCR).	For SDE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no's).	For SDE: Enter any part numbers associated with the DUCR.	
Z	355 (Entry Summary Declaration).	Enter the MRN for the Entry Summary Declaration.	Enter the goods item number from the Entry Summary Declaration.
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please note that SDE represents the Simplified Declaration Procedure (SDP).

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, ECONR, ID no. of the excise registered consignor).

This includes the codes for all AI statements required in order to declare the goods for the procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

If goods specified on the customs declaration are imported using non-EU packings, pallets or containers for which relief under Temporary Admission is claimed, enter the PAL additional information statements as appropriate:

The following AI statements may be required in D.E. 2/2:

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
Excise Registered Consignor.	ECONR	Enter the Identification number of the excise registered consignor.
Onward Supply Dispatch using Requested Procedure 01.	OSD01	Enter the Name and Address details of the party to whom the goods are being dispatched. Enter the country of destination as a suffix to the address separated by '- '.
Temporary Admission relief for Packings, EU Reg. No. 2015/2446, Article 228. See Annex C, para 3.10, Notice 3001.	PAL01	Enter 'TA Packings'.
Temporary Admission relief for Pallets, EU Reg. No. 2015/2446, Articles 208 & 209. See Annex C, para 2.14.2, Notice 3001.	PAL02	Enter 'TA Pallets'.
Temporary Admission relief for Containers, EU Reg. No. 2015/2446, Article 208 & 209. See Annex C, para 2.14.2, Notice 3001.	PAL03	Enter 'TA Containers'.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure (SDP) is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

**VOLUME 3 – Appendix 1: Requested procedure 01 (CDS)**Onward Transport details:

Using the code list in **Appendix 5: D.E. 2/3 Documents and Other Reference Codes**, select the appropriate document code between N703 to N787 to specify the onward means of transport.

Enter the relevant code followed by:

- The identity number of the transport contract and
- The scheduled date of the onward transport.

Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-Customs duty tax types in D.E. 4/8 Method of Payment.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required when deferment is only being used for other taxes.

**Holder of the authorisation identification number (D.E 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, SDE to be declared when Simplified Declaration Procedure is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	The EORI number of the authorisation holder.
Deferred Payment	DPO*	The EORI number of the DAN holder.

\*CGU & DPO only required for deferment they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Simplified Declaration Procedure (SDP) is being used, only MOP codes E or R may be used.

**Country of Destination Code (D.E. 5/8)**

Enter the appropriate code for the Customs Union Territory of destination using the codes specified in **Appendix 13: Country Codes**, for example: JE for Jersey, GG for Guernsey. Non-UK Special Fiscal Territories should be declared using the Country Code shown for the Customs Union Territory in **Appendix 13: Country Codes**.

**Guarantee Type (D.E. 8/2):**

Enter Code `Y` where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3):**

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where Method of Payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional Procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 01 00:

**Union Additional Procedure Codes:**

E01, E02, F06, F15, F21, F22

**National Additional Procedure Codes:**

000, 1AT, 1BN, 1CD, 1CG, 1CL, 1ES, 1SC



**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties. The payment of VAT or Excise duties may be suspended as these will be payable in the Customs Union Territory of destination.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer to produce on demand by an officer of HMRC, commercial documentation as verification that the goods have been dispatched onward to a Special Fiscal Territory of another member state or a country with which the EU has formed a customs union.
- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g.H1.
- Additional Procedure code F15 must always be declared in D.E. 1/11 (Additional Procedure Code).

**VAT**

Use of this procedure code gives relief from VAT which must be accounted for, if applicable, in the destination Customs Union Territory.

**Security Required**

No security is needed for tariff quota relief unless a claim to preferential rates or tariff quota cannot be confirmed from the supporting documents.

**Excise**

Use of this procedure code gives relief from excise duty which must be accounted for, if applicable, in the destination Customs Union Territory.

Additional procedure code F06 must be declared in D.E. 1/11 (Additional Procedure Code) to qualify for the exemption.

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information).

**01 21:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release for free circulation of goods simultaneously re-dispatched to a Special Fiscal Territory or other territory with which the EU has formed a customs union and where the goods are being re-imported following temporary export under outward processing (Articles 259 - 262 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim duty relief on goods re-imported under the outward processing (OP) procedure with simultaneous release for free circulation and home use with the payment of any customs duties due, or entry for home use in the context of trade between the Union and the countries with which it has formed a customs union of goods. These goods are then the subject of a VAT-exempt supply to another Customs Union Territory and, when applicable, an excise-duty suspension. The VAT and applicable excise duty will be due in the Customs Union Territory of final destination.

For territories which fall within the scope of Directives 2006/112/EC and 2008/118/EC, use of this procedure code is dependent on complying with the conditions laid down for an onward dispatch, for example, completion of movement of goods in excise suspense requirements.

Any customs duties must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

An OP authorisation, valid at the time of export, is needed to use this procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

Goods may be re-imported by a different person to the person who originally exported the goods under OP.

VAT relief cannot be claimed if the goods were sold while outside the European Union.

See conditions for use detailed in Notice 3001.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Codes used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Goods must be intended for onward dispatch to another Customs Union Territory at the time this procedure is requested. The goods must be onward dispatched:

- Within 30 days of the goods release to this procedure
- In an unaltered state from the time of release to this procedure

Evidence of an onward shipment contract must be declared in D.E. 2/3 (Document Codes).

Evidence of eligibility for customs duty relief under the Outward Processing (OP) procedure must be held. A duty calculation worksheet to verify any duty override calculations will be required (see D.E. 2/3 Document Codes).

## VOLUME 3 – Appendix 1: Requested procedure 01 (CDS)

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held at the time the goods were exported under OP. Where the additional declaration type used in D.E. 1/2 is: C, F or Y authorisation to use the Simplified Declaration Procedures (SDP) must also be held.

Additional declaration types (D.E. 1/2): C, F or Y cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in D.E. 2/2 may only be used with codes A and D in D.E. 1/2.

For Authorisations by Customs Declaration (simplified authorisation) the annual usage allowed is 3 per calendar year. Each individual transaction claiming the Authorisation by Customs Declaration is subject to a goods item value limit (D.E. 4/14) of £500,000. Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

This Procedure Code may not be used with Entry in Declarant's Records (EIDR).

### Notices:

Information can be found on Outward Processing on Gov.UK:

<https://www.gov.uk/guidance/outward-processing-relief-opr>

Notice 3001: customs special procedures for the Union Customs Code

### Declaration category:

H1 and I1.

### Declaration Type (D.E. 1/1):

Enter: IM

### Additional Declaration Type (D.E. 1/2):

The following codes may be entered for this Procedure Code: A, C, D, F or Y.

### Simplified Declaration/Previous Document (D.E. 2/1):

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
X	337 (Temporary Storage Declaration).	Enter the Temporary Storage Declaration or stock reference number.	Enter the goods item number from the Temporary Storage Declaration or stock reference.

**VOLUME 3 – Appendix 1: Requested procedure 01 (CDS)**

<b>Document category</b>	<b>Previous document type</b>	<b>Previous document reference</b>	<b>Goods item identifier</b>
Y (supplementary declarations only – elements SDE*, DCR & DCS must be repeated in sequence when aggregation is used).	SDE (to represent the simplified declaration).	For SDE: Enter the MRN for the simplified declaration.	Enter the goods item number from the simplified declaration (SDE).
	DCR (to represent the DUCR).	For SDE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no's).	For SDE: Enter any part numbers associated with the DUCR.	
Z	355 (Entry Summary Declaration).	Enter the MRN for the Entry Summary Declaration.	Enter the goods item number from the Entry Summary Declaration.
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z (to represent the previous document).	MRN (Declaration/notification).	Enter the MRN of the export declaration used to enter the goods to OP.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please note that SDE represents the Simplified Declaration Procedure (SDP).

**Additional Information (D.E. 2/2):**

Please refer to '**Appendix 4 D.E. 2/2 Additional Information Statement Codes**' for the relevant codes and details to be declared (e.g. GEN45 authorisation holder's consignment reference).

This includes the codes for all AI statements required in order to declare the goods for the procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

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The following AI statements may be required in D.E. 2/2:

Coverage	AI Statement code	Details to be declared
<i>Authorisation by Customs Declaration only: Outward Processing Authorisation granted on the declaration at the time of entry to the procedure.</i>	00100	Enter 'Discharge of Simplified Authorisation' for claims to OP. <b>Note:</b> <i>Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.</i>
Excise registered consignor.	ECONR	Enter the identification number of the excise registered consignor.
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
Duty calculation override <b>Note:</b> <i>this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i>	OVR01	Enter 'Duty Override claimed' followed by a plain text description of the reason for the override. For example: Duty override claimed Outward Processing
Onward Supply Dispatch using Requested Procedure 01	OSD01	Enter the Name and Address details of the party to whom the goods are being dispatched. Enter the country of destination as a suffix to the address separated by '-'

### Documents produced, certificates and authorisations, additional references (D.E. 2/3):

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure (SDP) is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

#### Onward Transport details:

Using the code list in **Appendix 5: D.E. 2/3 Documents and Other Reference Codes**, select the appropriate document code between N703 to N787 to specify the onward means of transport.

Enter the relevant code followed by:

- The identity number of the transport contract and
- The scheduled date of the onward transport.

**VOLUME 3 – Appendix 1: Requested procedure 01 (CDS)**

All Outward Processing declarations:

INF2 form:

Enter:

Document code	Document identifier:	Document status
C604	INF2 reference number.	Enter code AE if you're authorised to use a 'globalised' INF2, otherwise enter AC.

Required by holders of a full Outward Processing authorisation only:

Enter the OP authorisation number valid at the time of export:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C019	e.g. GB	OPO	Outward Processing authorisation number.

For Deferred Payment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-Customs duty tax types in D.E. 4/8 Method of Payment.

## VOLUME 3 – Appendix 1: Requested procedure 01 (CDS)

All Outward Processing declarations:

C&E 1154 calculation sheet (see Public Notice 3001):

Enter:

Document code	Document identifier:	Document status
9WKS	Date of the C&E 1154.	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

### Deferred Payment (D.E. 2/6):

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required when deferment is only being used for other taxes.

### Holder of the authorisation identification number (D.E 3/39):

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, SDE to be declared when Simplified Declaration Procedure is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	The EORI number of the authorisation holder.
Deferred Payment	DPO*	The EORI number of the DAN holder.
Outward Processing	OPO**	The EORI number of the authorisation holder of OP at export.

\*CGU & DPO only required for deferment they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\* Code OPO is only required when a full authorisation is held.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Tax Base (D.E. 4/4):**

D.E. 4/4 is required where AI statement code OVR01 is entered in D.E. 2/2 (Additional Information). Enter the measurement unit code of 'GBP' followed by the value of the exported goods.

**Payable Tax Amount (D.E. 4/6):**

D.E. 4/6 is required where AI statement code OVR01 is entered in D.E.2/2 (Additional Information). Enter the amount of revenue due, against each tax type on the re-imported products as calculated on the C&E1154.

The amount of customs duties payable must be calculated on an Outward Processing relief calculation for imports sheet (C&E1154), as described in Notice 3001: Customs Special Procedures for the Union Customs Code.

Document code 9WKS should be entered in D.E. 2/3 (Document Codes) declaring the date of the C&E 1154.

**Total Taxes (D.E.4/7):**

Enter the total amount of taxes due on the goods. This should equal the amount of tax manually calculated for each tax type (as per D.E.4/6).

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Simplified Declaration Procedure (SDP) is being used, only MOP codes E or R may be used.

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the compensating products on importation.

**Country of Destination Code (D.E. 5/8)**

Enter the appropriate code for the Customs Union Territory of destination using the codes specified in **Appendix 13: Country Codes**, for example: JE for Jersey, GG for Guernsey. Non-UK Special Fiscal Territories should be declared using the Country Code shown for the Customs Union Territory in **Appendix 13: Country Codes**.

**Supervising Customs Office (D.E. 5/27)**

Enter the supervising customs office code applicable for the Outward Processing authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

For fully authorised traders, the Supervising Customs Office shown on the authorisation for Outward Processing, or;

Where an authorisation is granted under 'Authorisation by Customs Declaration', enter 'GBBEL004' for the HMRC National Imports Relief Unit (NIRU).

**Details of Goods (D.E.6/8 - 6/17)**

Enter the details of the goods in terms of the processed/compensating products.

**Guarantee Type (D.E. 8/2)**

Enter code 'Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).



**Guarantee Reference (D.E. 8/3)**

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where the Method of Payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Statistical Value (D.E. 8/6):**

The statistical value must be declared in GBP (£ sterling) as the value of the compensating products.

The statistical value must include:

- The value of the previously exported unprocessed goods plus
- The value added during the processing operation.

**Additional procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 0121:

**Union Additional Procedure Codes:**

B02, B03, F06, F15

**National Additional Procedure Codes:**

000, 46P, 48P

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties due. The payment of VAT or Excise duties may be suspended as these will be payable in the Customs Union Territory of destination.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer to produce on demand by an officer of HMRC, commercial documentation as verification that the goods have been dispatched onward to a Special Fiscal Territory of another member state or a country with which the EU has formed a customs union.
- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g. H1.
- Additional Procedure code F15 must always be declared in D.E. 1/11 (Additional Procedure Code).

**Additional documents needed:**

- A copy of the export entry and/or a copy of the departure message, clearly showing the MRN is needed.
- Form INF 2 is available to support claim to outward processing.
- A C&E 1154 has been completed to evidence the calculations used.
- Documentary evidence of the identity and value of the temporary exported goods.
- Evidence of repair costs where applicable.
- Copy of warranty document or other evidence, where applicable if any repair is free of charge.
- Where the OP authorisation was granted at the time of export under the Authorisation by Customs Declaration a copy of the authorisation letter issued by NIRU must be provided to Customs (on request) unless the MRN details of the export declaration have been declared in D.E. 2/1 (Previous Documents).

- Where an extended guarantee has been purchased with the goods or the replacement is chargeable, this will be liable to charges on re-importation.
- Agents must have prior written approval from the authorisation holder to enter goods to OP on their behalf and ensure a copy of the declaration is returned to the holder.

**VAT**

Use of this procedure code gives relief from VAT which must be accounted for, if applicable, in the destination Customs Union Territory.

**Security Required**

No security is needed for tariff quota relief unless a claim to preferential rates or tariff quota can't be confirmed from the supporting documents.

When replacements are imported under the Standard Exchange System (SES) with earlier importation, security for the potential Customs Duty on the full value is needed, by deposit or guarantee. Security will be discharged when evidence is produced of the subsequent export of the goods being replaced.

**Excise**

Use of this procedure code gives relief from excise duty which must be accounted for, if applicable, in the destination Customs Union Territory.

Additional procedure code F06 must be declared in D.E. 1/11 (Additional Procedure Code) to qualify for the exemption.

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information).

**01 51:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release for free circulation of goods simultaneously re-dispatched to a Special Fiscal Territory or other territory with which the EU has formed a Customs Union and where the goods have been previously entered to inward processing (Article 256 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim simultaneous release for free circulation and home use with the payment of any customs duties, or entry for home use in the context of trade between the Union and the countries with which it has formed a customs union for goods which were previously entered to inward processing (IP). These goods are then the subject of a VAT-exempt supply to another Customs Union Territory and, when applicable, an excise-duty suspension. The VAT and applicable excise duty will be due in the Customs Union Territory of final destination.

For territories which fall within the scope of Directives 2006/112/EC and 2008/118/EC, use of this procedure code is dependent on complying with the conditions laid down for an onward dispatch, for example, completion of movement of goods in excise suspension requirements.

Any customs duties must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

An Inward Processing (IP) authorisation, valid at the time the goods were entered to IP, is needed to use this procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Goods must be intended for onward dispatch to another Customs Union Territory at the time this procedure is requested. The goods must be onward dispatched:

- Within 30 days of the goods release to this procedure;
- In an unaltered state from the time of release to this procedure.

Evidence of an onward shipment contract must be declared in D.E. 2/3 (Document Codes).

Evidence of eligibility for customs duty relief under the Inward Processing (IP) procedure must be held. A duty calculation worksheet to verify any duty override calculations will be required (see D.E. 2/3 Document Codes).

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held at the time the goods were entered to IP. Where the additional declaration type used in D.E. 1/2 is: C, authorisation to use the Simplified Declaration Procedures (SDP) must also be held.

Additional declaration type (D.E. 1/2): C cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in D.E. 2/2 may only be used with code A in D.E. 1/2.

For Authorisations by Customs Declaration (simplified authorisation) the annual usage allowed is 3 per calendar year. Each individual transaction claiming the Authorisation by Customs Declaration is subject to a goods item value limit (D.E. 4/14) of £500,000. Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

This Procedure Code may not be used with Entry in Declarant's Records (EIDR).

**Notices:**

Information can be found on Inward Processing on Gov.UK:

<https://www.gov.uk/guidance/inward-processing>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H1 and I1 (I1 data set - See C\* below).

**Declaration Type (D.E. 1/1):**

Enter: IM.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be entered for this Procedure Code: A or C\*.

\*Please note: Where Additional Declaration Type C is used to declare goods, the supplementary declaration (type Y) is waived for this procedure code. Although the type C declaration must be submitted as an I1 declaration, it must include the full H1 data set (as specified in Appendix 21A: Declaration Category Data Sets H1).

The type C customs declaration must be cleared by Customs prior to the goods being released to the procedure.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	MRN (Declaration/notification).	Enter the MRN of the declaration used to enter the goods to IP.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
Z	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

Please note that code Y for the SDE elements are not included here as the supplementary declaration is waived. The simplified declaration, code C in D.E.1/2 (Additional Declaration Type) must be declared using the full H1 data set.

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, ECONR, ID no. of the excise registered consignor).

This includes the codes for all AI statements required in order to declare the goods for the procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

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The following AI statements may be required in D.E. 2/2:

Coverage	AI Statement code	Details to be declared
<i>Authorisation by Customs Declaration only:</i> Inward Processing Authorisation granted on the declaration at the time of entry to the procedure.	00100	Enter 'Discharge of Simplified Authorisation' for claims to IP. <b>Note:</b> <i>Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.</i>
<i>Full authorisation holders only:</i> Discharge of Inward Processing (Article 241(1) EU Reg. No. 2015/2446 (DA)).	10200	Enter 'IP' followed by the relevant authorisation number or INF number.
Discharge of Inward Processing (specific commercial policy measures): Where goods placed under the inward processing procedure are subject to specific commercial policy measures and such measures continue to be applicable at the time when the goods, whether in the form of processed products or not, are placed under a subsequent customs procedure (refer to Notice 3001).	10300	Enter 'IP CPM'.
Excise registered consignor.	ECONR	Enter the identification number of the excise registered consignor.
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
<i>Use with A.86(3) UCC debt rules only:</i> Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules. This AI code must be used with D.E.1/11 Additional Procedure Code F44. See D.E. 1/11 F44 Additional Procedure Code notes for details.	GEN86	Enter 'Article 86(3)'.
Duty calculation override. <b>Note:</b> <i>this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i>	OVR01	Enter 'Duty override claimed' followed by a plain text description of the reason for the override. For example: Duty override claimed Inward Processing

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Coverage	AI Statement code	Details to be declared
Onward Supply Dispatch using Requested Procedure 01.	OSD01	Enter the Name and Address details of the party to whom the goods are being dispatched. Enter the country of destination as a suffix to the address separated by '- '.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure (SDP) is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Onward Transport details:

Using the code list in **Appendix 5: D.E. 2/3 Documents and Other Reference Codes**, select the appropriate document code between N703 to N787 to specify the onward means of transport. Enter the relevant code followed by:

- The identity number of the transport contract and
- The scheduled date of the onward transport.

Required by holders of a full Inward Processing authorisation only:

Enter the IP authorisation number valid at the time the goods were entered to IP:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C601	e.g. GB	IPO	Inward Processing authorisation number.

Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

**VOLUME 3 – Appendix 1: Requested procedure 01 (CDS)**

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-Customs duty tax types in D.E. 4/8 Method of Payment.

Inward Processing declarations where Article 86(3) UCC customs debt rules are being used:

Enter:

Document code	Document identifier:	Document status
9WKS	Reference number of the commercial records detailing the duty calculation.	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required when deferment is only being used for other taxes.

**Holder of the authorisation identification number (D.E 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, SDE to be declared when Simplified Declaration Procedure is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

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Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	The EORI number of the authorisation holder.
Deferred Payment	DPO*	The EORI number of the DAN holder.
Inward Processing	IPO**	The EORI number of the authorisation holder of IP at the time of entry to the procedure.

\*CGU & DPO only required for deferment they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\*Code IPO is only required when a full authorisation is held.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Tax Base (D.E. 4/4):**

D.E. 4/4 is required where AI statement code OVR01 is entered in D.E. 2/2 (Additional Information). Enter the measurement unit code of 'GBP' followed by the value of the goods originally entered to inward processing.

**Payable Tax Amount (D.E. 4/6):**

D.E. 4/6 is required where AI statement code OVR01 is entered in D.E.2/2 (Additional Information). Enter the amount of revenue due against each tax type on the processed/compensating products being released to free circulation.

Document code 9WKS should be entered in D.E. 2/3 (Document Codes).

**Total Taxes (D.E.4/7):**

Enter the total amount of taxes due on the goods. This should equal the amount of tax manually calculated for each tax type (as per D.E.4/6).

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Simplified Declaration Procedure (SDP) is being used, only MOP codes E or R may be used.

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the processed/ compensating products resulting from inward processing and now being released to free circulation.

**Country of Destination Code (D.E. 5/8)**

Enter the appropriate code for the Customs Union Territory of destination using the codes specified in **Appendix 13: Country Codes**, for example: JE for Jersey, GG for Guernsey. Non-UK Special Fiscal Territories should be declared using the Country Code shown for the Customs Union Territory in **Appendix 13: Country Codes**.



**Location of Goods (D.E. 5/23):**

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
Full IP authorisation	Enter 'GBBYIP'.	Followed by the IP authorisation number.
Authorisation by Customs Declaration	Enter 'GBBU'.	Followed by the appropriate GB UN/LOCODE code*.

\*Select the GB UN/LOCODE code from **Appendix 16I: D.E. 5/23: Goods Location Codes: GB Place Names and UN/LOCODE Codes** for the nearest place name to the premises where the goods are located.

**Supervising Customs Office (D.E. 5/27)**

Enter the supervising customs office code applicable for the Inward Processing authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Code List**.

For fully authorised traders, the Supervising Customs Office shown on the authorisation for Inward Processing, or;

Where an authorisation is granted under 'Authorisation by Customs Declaration', enter code 'GBBEL004' for the HMRC National Import Relief Unit (NIRU).

**Details of Goods (D.E. 6/8 – 6/17):**

Enter the details of the goods in terms of the processed/ compensating products.

**Guarantee Type (D.E. 8/2)**

Enter code 'Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where the Method of Payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional Procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 0151:

**Union Additional Procedure Codes:**

A04, F06, F15, F44

**National Additional Procedure Codes:**

000

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties due. The payment of VAT or Excise duties may be suspended as these will be payable in the Customs Union Territory of destination.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer to produce on demand by an officer of HMRC, commercial documentation as verification that the goods have been dispatched onward to a Special Fiscal Territory of another member state or a country with which the EU has formed a customs union.
- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g.H1.
- Additional Procedure code F15 must always be declared in D.E. 1/11 (Additional Procedure Code).
- Where the authorisation was granted at the time of entry to IP under the Authorisation by Customs Declaration a copy of the authorisation letter issued by NIRU must be provided to Customs (on request) unless the MRN details of the declaration have been declared in D.E. 2/1 (Previous Documents).
- If the goods were first entered to IP in another member state, you must use Procedure Code 0154 instead.
- Agents must have prior written approval from the authorisation holder to enter goods to IP on their behalf and ensure a copy of the declaration is returned to the holder.
- Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.
- Code F44 may not be used on the diversion to Free Circulation unless F44 was also quoted on the original declaration (in D.E.1/11 (Additional Procedure Code) placing the goods under IP.

**VAT**

Use of this procedure code gives relief from VAT which must be accounted for, if applicable, in the destination Customs Union Territory.

**Security Required**

No security is needed for tariff quota relief unless a claim to preferential rates or tariff quota can't be confirmed from the supporting documents.

When replacements are imported with prior exportation of equivalent goods, security for the potential Customs Duty on the full value is needed, by deposit or guarantee. Security will be discharged when evidence is produced of the prior export of the goods being replaced.

**Excise**

Use of this procedure code gives relief from excise duty which must be accounted for, if applicable, in the destination Customs Union Territory.

Additional procedure code F06 must be declared in D.E. 1/11 (Additional Procedure Code) to qualify for the exemption.

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information).

**01 53:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release for free circulation of goods simultaneously re-dispatched to a Special Fiscal Territory or other territory with which the EU has formed a Customs Union and where the goods have been previously entered to temporary admission (Article 250 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim simultaneous release for free circulation and home use with the payment of any customs duties, or entry for home use in the context of trade between the Union and the countries with which it has formed a customs union for goods which were previously entered to temporary admission (TA). These goods are then the subject of a VAT-exempt supply to another Customs Union Territory and, when applicable, an excise-duty suspension. The VAT and applicable excise duty will be due in the Customs Union Territory of final destination.

For territories which fall within the scope of Directives 2006/112/EC and 2008/118/EC, use of this procedure code is dependent on complying with the conditions laid down for an onward dispatch, for example, completion of movement of goods in excise suspension requirements.

Any customs duties must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

A Temporary Admission (TA) authorisation, valid at the time the goods were entered to TA, is needed to use this procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Goods must be intended for onward dispatch to another Customs Union Territory at the time this procedure is requested. The goods must be onward dispatched:

- Within 30 days of the goods release to this procedure
- In an unaltered state from the time of release to this procedure

Evidence of an onward shipment contract must be declared in D.E. 2/3 (Document Codes).

Evidence of eligibility for customs duty relief under the Temporary Admission (TA) procedure must be held.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held at the time the goods were entered to TA. Where the additional declaration type used in D.E. 1/2 is: C authorisation to use the Simplified Declaration Procedures (SDP) must also be held.

Additional declaration type (D.E. 1/2): C cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in D.E. 2/2 may only be used with code A in D.E. 1/2.

## VOLUME 3 – Appendix 1: Requested procedure 01 (CDS)

Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibition or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

This Procedure Code may not be used with Entry in Declarant's Records (EIDR).

### Notices:

Information can be found on Temporary Admission on Gov.UK:

<https://www.gov.uk/guidance/temporary-admission>

Notice 3001: customs special procedures for the Union Customs Code

### Declaration category:

H1 and I1 (I1 data set - See C\* below).

### Declaration Type (D.E. 1/1):

Enter: IM.

### Additional Declaration Type (D.E. 1/2):

The following codes may be entered for this Procedure Code: A or C\*.

\*Please note: Where Additional Declaration Type C is used to declare goods, the supplementary declaration (type Y) is waived for this procedure code. Although the type C declaration must be submitted as an I1 declaration, it must include the full H1 data set (as specified in Appendix 21A: Declaration Category Data Sets H1).

The type C customs declaration must be cleared by Customs prior to the goods being released to the procedure.

### Simplified Declaration/Previous Document (D.E. 2/1):

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	MRN (Declaration/notification).	Enter the MRN of the declaration used to enter the goods to TA.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

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Please note that code Y for the SDE elements are not included here as the supplementary declaration is waived. The simplified declaration, code C in D.E.1/2 (Additional Declaration Type) must be declared using the full H1 data set.

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, ECONR, ID no. of the excise registered consignor).

This includes the codes for all AI statements required in order to declare the goods for the procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI Statement code	Details to be declared
<i>Authorisation by Customs Declaration only:</i> Temporary Admission Authorisation granted on the declaration at the time of entry to the procedure.	00100	Enter 'Discharge of Simplified Authorisation' for claims to TA. <b>Note:</b> <i>Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.</i>
<i>Full authorisation holders only:</i> Discharge of Temporary Admission (Article 238 EU Reg. No. 2015/2446 (DA)).	10500	Enter 'TA' followed by the relevant authorisation number.
Excise registered consignor.	ECONR	Enter the identification number of the excise registered consignor.
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
Duty calculation override <b>Note:</b> <i>this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i>	OVR01	Enter 'Duty override claimed' followed by a plain text description of the reason for the override. For example: Duty override claimed Temporary Admission with Partial Relief
Onward Supply Dispatch using Requested Procedure 01.	OSD01	Enter the Name and Address details of the party to whom the goods are being dispatched. Enter the country of destination as a suffix to the address separated by '-'. For example: ABC Company Ltd, 123 Main St, London, UK

### Documents produced, certificates and authorisations, additional references (D.E. 2/3):

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

## VOLUME 3 – Appendix 1: Requested procedure 01 (CDS)

This includes document codes for all types of authorisations required in order to declare the goods to the procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

### Onward Transport details:

Using the code list in **Appendix 5: D.E. 2/3 Documents and Other Reference Codes**, select the appropriate document code between N703 to N787 to specify the onward means of transport. Enter the relevant code followed by:

- The identity number of the transport contract and
- The scheduled date of the onward transport.

### Required by holders of a full Temporary Admission authorisation only:

Enter the TA authorisation number valid at the time the goods were entered to TA:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C516	e.g. GB	TEA	Temporary Admission authorisation number.

### Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-Customs duty tax types in D.E. 4/8 Method of Payment.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required when deferment is only being used for other taxes.

**Holder of the authorisation identification number (D.E 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, SDE to be declared when Simplified Declaration Procedure is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	The EORI number of the authorisation holder.
Deferred Payment	DPO*	The EORI number of the DAN holder.
Temporary Admission	TEA**	The EORI number of the authorisation holder of TA at the time of entry to the procedure.

\*CGU & DPO only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\* Code TEA is only required where a full authorisation is held.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Tax Base (D.E. 4/4): (For use on TA with partial relief declarations only).**

D.E. 4/4 is required where AI statement code OVR01 is entered in D.E. 2/2 (Additional Information). Enter the measurement unit code of 'GBP' followed by the amount of any revenue paid against each tax type (D.E. 4/3) whilst the goods were held under TA (TA with partial relief only).

**Payable Tax Amount (D.E. 4/6):**

D.E. 4/6 is required where AI statement code OVR01 is entered in D.E.2/2 (Additional Information). Enter the amount of revenue due against each tax type, payable on the goods release to free circulation (minus the amount of revenue paid whilst the goods were held under TA) against each relevant tax type.

Enter the MRN of the customs declaration originally used to enter the goods to TA in D.E. 2/1 as a previous document as evidence of the manual revenue calculation.

**Total Taxes (D.E.4/7):**

Enter the total amount of taxes due on the goods. This should equal the amount of tax manually calculated for each tax type (as per D.E.4/6).

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Simplified Declaration Procedure (SDP) is being used, only MOP codes E or R may be used.

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the goods on their release to free circulation (for example, auction hammer price).

**Country of Destination Code (D.E. 5/8)**

Enter the appropriate code for the Customs Union Territory of destination using the codes specified in **Appendix 13: Country Codes**, for example: JE for Jersey, GG for Guernsey. Non-UK Special Fiscal Territories should be declared using the Country Code shown for the Customs Union Territory in **Appendix 13: Country Codes**.

**Location of Goods (D.E. 5/23):**

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
Full TA authorisation	Enter 'GBBYTA'	Followed by the TA authorisation number'
Authorisation by Customs Declaration	Enter 'GBBU'	Followed by the appropriate GB UN/LOCODE code*'

\*Select the GB UN/LOCODE code from **Appendix 16I: D.E. 5/23: Goods Location Codes: GB Place Names and UN/LOCODE Codes** for the nearest place name to the premises where the goods are located.

**Supervising Customs Office (D.E. 5/27)**

Enter the supervising customs office code applicable for the Temporary Admission authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.



For fully authorised traders, the Supervising Customs Office shown on the authorisation for Temporary Admission or;

Where an authorisation is granted under 'Authorisation under Customs Declaration', enter the SPOFF Code GBSFY001 for HMRC NTAS (National Temporary Admission Seat).

**Guarantee Type (D.E. 8/2)**

Enter Code 'Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where the Method of Payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional Procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 0153:

**Union Additional Procedure Codes:**

F06, F15

**National Additional Procedure Codes:**

000

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties due. The payment of VAT or Excise duties may be suspended as these will be payable in the Customs Union Territory of destination.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer to produce on demand by an officer of HMRC, commercial documentation as verification that the goods have been dispatched onward to a Special Fiscal Territory of another member state or a country with which the EU has formed a customs union.
- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g.H1.
- Additional Procedure code F15 must always be declared in D.E. 1/11 (Additional Procedure Code).
- Where the authorisation was granted at the time of entry to TA under the Authorisation by Customs Declaration a copy of the authorisation letter issued by NTAS must be provided to Customs (on request) unless the MRN details of the declaration have been declared in D.E. 2/1 (Previous Documents).
- Agents must have prior written approval from the authorisation holder to enter goods to TA on their behalf and ensure a copy of the declaration is returned to the holder.

**VAT**

Use of this procedure code gives relief from VAT which must be accounted for, if applicable, in the destination Customs Union Territory.

**Security Required**

No security is needed for tariff quota relief unless a claim to preferential rates or tariff quota can't be confirmed from the supporting documents.

**Excise**

Use of this procedure code gives relief from excise duty which must be accounted for, if applicable, in the destination Customs Union Territory.

Additional procedure code F06 must be declared in D.E. 1/11 (Additional Procedure Code) to qualify for the exemption.

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information).

**01 54:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release for free circulation of goods simultaneously re-dispatched to a Special Fiscal Territory or other territory with which the EU has formed a customs union and where the goods have been previously entered to inward processing in another member state (Articles 211(1) & 256 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim simultaneous release for free circulation and home use with the payment of any customs duties, or entry for home use in the context of trade between the Union and the countries with which it has formed a customs union for goods which were previously entered to inward processing (IP) in another member state. These goods are then the subject of a VAT-exempt supply to another Customs Union Territory and, when applicable, an excise-duty suspension. The VAT and applicable excise duty will be due in the Customs Union Territory of final destination.

For territories which fall within the scope of Directives 2006/112/EC and 2008/118/EC, use of this procedure code is dependent on complying with the conditions laid down for an onward dispatch, for example, completion of movement of goods in excise suspense requirements.

Any customs duties must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

A full, multi-state Inward Processing (IP) authorisation, valid at the time the goods were entered to IP, is needed to use this procedure, see conditions and requirements detailed in Notice 3001.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Goods must be intended for onward dispatch to another Customs Union Territory at the time this procedure is requested: The goods must be onward dispatched:

- Within 30 days of the goods release to this procedure
- In an unaltered state from the time of release to this procedure

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Evidence of an onward shipment contract must be declared in D.E. 2/3 (Document Codes).

Evidence of eligibility for customs duty relief under the Inward Processing (IP) procedure must be held. A duty calculation worksheet to verify any duty override calculations will be required (see D.E. 2/3 Document Codes).

The use of this procedure is subject to a full multi-state authorisation being held for IP at the time the goods were entered to IP.

Authorisation by Customs Declaration cannot be used with this Procedure Code.

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

This Procedure Code may not be used with Simplified Declaration Procedure (SDP) or Entry in Declarant's Records (EIDR).

### Notices:

Information can be found on Inward Processing on Gov.UK:

<https://www.gov.uk/guidance/inward-processing>

Notice 3001: customs special procedures for the Union Customs Code

### Declaration category:

H1.

### Declaration Type (D.E. 1/1):

Enter: IM.

### Additional Declaration Type (D.E. 1/2):

The following code may be entered for this Procedure Code: A

### Simplified Declaration/Previous Document (D.E. 2/1):

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	MRN (Declaration/notification).	Enter the MRN of the declaration used to enter the goods to IP in the other member state.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, ECONR, ID no. of the excise registered consignor).

This includes the codes for all AI statements required in order to declare the goods for the procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

<b>Coverage</b>	<b>AI Statement code</b>	<b>Details to be declared</b>
<i>Full authorisation holders only:</i> Discharge of Inward Processing (Article 241(1) EU Reg. No. 2015/2446 (DA)).	10200	Enter 'IP' followed by the relevant authorisation number or INF number.
Discharge of Inward Processing (specific commercial policy measures): Where goods placed under the inward processing procedure are subject to specific commercial policy measures and such measures continue to be applicable at the time when the goods, whether in the form of processed products or not, are placed under a subsequent customs procedure (refer to Notice 3001).	10300	Enter 'IP CPM'.
Excise registered consignor.	ECONR	Enter the identification number of the excise registered consignor.
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
<i>Use with A.86(3) UCC debt rules only:</i> Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules. This AI code must be used with D.E.1/11 Additional Procedure Code F44. See D.E.1/11 Additional Procedure Code notes for details.	GEN86	Enter 'Article 86(3)'.

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Coverage	AI Statement code	Details to be declared
Duty calculation override. <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i>	OVR01	Enter 'Duty override claimed' followed by a plain text description of the reason for the override. For example: Duty override claimed Inward Processing
Onward Supply Dispatch using Requested Procedure 01.	OSD01	Enter the Name and Address details of the party to whom the goods are being dispatched. Enter the country of destination as a suffix to the address separated by '- '.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the procedure concerned (for example, C601 to be declared when a full IP authorisation is held). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Onward Transport details:

Using the code list in **Appendix 5: D.E. 2/3 Documents and Other Reference Codes**, select the appropriate document code between N703 to N787 to specify the onward means of transport. Enter the relevant code followed by:

- The identity number of the transport contract and
- The scheduled date of the onward transport.

Required on all IP declarations:

Enter the IP authorisation number valid at the time the goods were entered to IP:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C601	e.g. GB	IPO	Inward Processing authorisation number.

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Document code	Document identifier	Document status
C603	Enter the INF1 reference number.	Use document status code AE if authorised for globalised INF1s (certification not required). Otherwise, use status code AC if certification is required.

Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-Customs duty tax types in D.E. 4/8 Method of Payment.

Inward Processing declarations where Article 86(3) UCC customs debt rules are being used:

Enter:

Document code	Document identifier:	Document status
9WKS	Reference number of the commercial records detailing the duty calculation.	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

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The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required when deferment is only being used for other taxes.

**Holder of the authorisation identification number (D.E 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, DPO to be declared when Deferred Payment is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	The EORI number of the authorisation holder.
Deferred Payment	DPO*	The EORI number of the DAN holder.
Inward Processing	IPO**	The EORI number of the authorisation holder of IP at the time of entry to the procedure.

\*CGU & DPO only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\*Code IPO is only required when a full authorisation is held.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Tax Base (D.E. 4/4):**

D.E. 4/4 is required where AI statement code OVR01 is entered in D.E. 2/2 (Additional Information). Enter the measurement unit code of 'GBP' followed by the value of the goods originally entered to inward processing.

**Payable Tax Amount (D.E. 4/6):**

D.E. 4/6 is required where AI statement code OVR01 is entered in D.E.2/2 (Additional Information). Enter the amount of revenue due against each tax type on the processed/compensating products being released to free circulation.

Document code 9WKS should be entered in D.E. 2/3 (Document Codes).

**Total Taxes (D.E.4/7):**

Enter the total amount of taxes due on the goods. This should equal the amount of tax manually calculated for each tax type (as per D.E.4/6).

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the processed/ compensating products resulting from inward processing and now being released to free circulation.

**Country of Destination Code (D.E. 5/8)**

Enter the appropriate code for the Customs Union Territory of destination using the codes specified in **Appendix 13: Country Codes**, for example: JE for Jersey, GG for Guernsey. Non-UK Special Fiscal Territories should be declared using the Country Code shown for the Customs Union Territory in **Appendix 13: Country Codes**.

**Location of Goods (D.E. 5/23):**

Enter the location details as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
Full IP authorisation	Enter 'GBBYIP'	Followed by the IP authorisation number.

**Supervising Customs Office (D.E. 5/27)**

Enter the supervising customs office code applicable for the Inward Processing authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

**Details of Goods (D.E. 6/8 – 6/17):**

Enter the details of the goods in terms of the processed/ compensating products.

**Guarantee Type (D.E. 8/2)**

Enter Code 'Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where the Method of Payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional Procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 0154:

**Union Additional Procedure Codes:**

A04, F06, F15, F44

**National Additional Procedure Codes:**

000

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties due. The payment of VAT or Excise duties may be suspended as these will be payable in the Customs Union Territory of destination.



The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer to produce on demand by an officer of HMRC, commercial documentation as verification that the goods have been dispatched onward to a Special Fiscal Territory of another member state or a country with which the EU has formed a customs union.
- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g.H1.
- Code F44 may not be used on the diversion to Free Circulation unless F44 was also quoted on the original declaration (in D.E.1/11 (Additional Procedure Code) placing the goods under IP.
- Additional Procedure code F15 must always be declared in D.E. 1/11 (Additional Procedure Code).
- The INF1 must be used to provide the information on the original entry of the goods to IP in the other Member State.
- If the goods were first entered to IP in the same member state as discharge, you must use Procedure Code 0151 instead.
- Agents must have prior written approval from the authorisation holder to enter goods to IP on their behalf and ensure a copy of the declaration is returned to the holder.
- Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.
- Code F44 in D.E.1/11 Additional Procedure Code.

#### **VAT**

Use of this procedure code gives relief from VAT which must be accounted for, if applicable, in the destination Customs Union Territory.

#### **Security Required**

No security is needed for tariff quota relief unless a claim to preferential rates or tariff quota can't be confirmed from the supporting documents.

When replacements are imported with prior exportation of equivalent goods, security for the potential Customs Duty on the full value is needed, by deposit or guarantee. Security will be discharged when evidence is produced of the prior export of the goods being replaced.

#### **Excise**

Use of this procedure code gives relief from excise duty which must be accounted for, if applicable, in the destination Customs Union Territory.

Additional procedure code F06 must be declared in D.E. 1/11 (Additional Procedure Code) to qualify for the exemption.

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information).

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These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release for free circulation of goods simultaneously re-dispatched to a Special Fiscal Territory or other territory with which the EU has formed a customs union and where the goods are being released from a Customs Warehouse (Article 240 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim simultaneous release for free circulation and home use with the payment of any customs duties, or entry for home use in the context of trade between the Union and the countries with which it has formed a customs union for goods which are being released from a Customs Warehouse (CW). These goods are then the subject of a VAT-exempt supply to another Customs Union Territory and, when applicable, an excise-duty suspension. The VAT and applicable excise duty will be due in the Customs Union Territory of final destination.

For territories which fall within the scope of Directives 2006/112/EC and 2008/118/EC, use of this procedure code is dependent on complying with the conditions laid down for an onward dispatch, for example, completion of movement of goods in excise suspension requirements.

Any customs duties must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

A Customs Warehousing (CW) authorisation is needed to use this procedure, see conditions and requirements detailed in Notice 3001.

The MRN of this declaration must be provided to the warehousekeeper for their records as evidence that the goods have been entered to a procedure.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Goods must be intended for onward dispatch to another Customs Union Territory at the time this procedure is requested: The goods must be onward dispatched:

- Within 30 days of the goods release to this procedure;
- In an unaltered state from the time of release to this procedure.

Evidence of an onward shipment contract must be declared in D.E. 2/3 (Document Codes).

The use of this procedure is subject to an authorisation being held for CW.

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

This Procedure Code may not be used with Entry in Declarant's Records (EIDR).

**Notices:**

Information can be found on Customs Warehousing on Gov.UK:

<https://www.gov.uk/guidance/customs-warehousing>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H1 and I1 (I1 data set - See C\* below).

**Declaration Type (D.E. 1/1):**

Enter: IM.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be entered for this Procedure Code: A or C\*.

\*Please note: Where Additional Declaration Type C is used to declare goods, the supplementary declaration (type Y) is waived for this procedure code. Although the type C declaration must be submitted as an I1 declaration, it must include the full H1 data set (as specified in Appendix 21A: Declaration Category Data Sets H1).

The type C customs declaration must be cleared by Customs prior to the goods being released to the procedure.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, ECONR, ID no. of the excise registered consignor).

This includes the codes for all AI statements required in order to declare the goods for the procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI Statement code	Details to be declared
Excise registered consignor.	ECONR	Enter the identification number of the excise registered consignor.
Onward Supply Dispatch using Requested Procedure 01.	OSD01	Enter the Name and Address details of the party to whom the goods are being dispatched. Enter the country of destination as a suffix to the address separated by '-'. -
Premises Name and Address. <i>Note: If the premises code in D.E. 2/7 (Identification of Warehouse) is that of a UK allocated warehouse, do not complete a PREMS AI Statement.</i>	PREMS	Enter the full name, address and country of the warehouse where the goods can be examined. Enter the Premises Country Code as a suffix to the Premises Name and Address separated by a '-'. -

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Onward Transport details:

Using the code list in **Appendix 5: D.E. 2/3 Documents and Other Reference Codes**, select the appropriate document code between N703 to N787 to specify the onward means of transport. Enter the relevant code followed by:

- The identity number of the transport contract and
- The scheduled date of the onward transport.

Customs Warehouse authorisation details:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C517	e.g. GB	CWP ( <i>Private Customs Warehouse</i> )	The customs warehouse authorisation number.
C518	e.g. GB	CW1 ( <i>public customs warehouse type 1</i> )	The customs warehouse authorisation number.
C519	e.g. FR	CW2* ( <i>public customs warehouse type 2</i> )	The customs warehouse authorisation number.

\*Please note: CW2 must not be used with GB.

Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-Customs duty tax types in D.E. 4/8 Method of Payment.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required when deferment is only being used for other taxes.

**Identification of warehouse (D.E 2/7):**

Enter:

Warehouse type	Warehouse identifier
codes: R (public type 1) S (public type 2)* T (public type 3)* U (private)	Followed by the warehouse reference number or warehouse ID.

\* Warehouse types S & T may not be used with any warehouse ID with a country code of GB.

**Holder of the authorisation identification number (D.E 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, SDE to be declared when Simplified Declaration Procedure (SDP) is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	The EORI number of the authorisation holder.
Deferred Payment	DPO*	The EORI number of the DAN holder.
Authorisation for a private customs warehouse	CWP	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 1	CW1	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 2**	CW2**	The EORI number of the authorisation holder.

\*CGU & DPO only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\*CW2 cannot be used with GB.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Simplified Declaration Procedure (SDP) is being used, only MOP codes E or R may be used.

**Country of Destination Code (D.E. 5/8)**

Enter the appropriate code for the Customs Union Territory of destination using the codes specified in **Appendix 13: Country Codes**, for example: JE for Jersey, GG for Guernsey. Non-UK Special Fiscal Territories should be declared using the Country Code shown for the Customs Union Territory in **Appendix 13: Country Codes**.

**Location of Goods (D.E. 5/23):**

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
CW authorisation	Enter 'GBBYCW'	Followed by the warehouse ID.

**Supervising Customs Office (i. 5/27)**

Enter the supervising customs office code applicable for the Customs Warehousing i held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

**Guarantee Type (i. 8/2)**

Enter Code 'Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where the Method of Payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional Procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 0171:

**Union Additional Procedure Codes:**

E01, E02, F06, F15, F21, F22

**National Additional Procedure Codes:**

1XW

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties due. The payment of VAT or Excise duties may be suspended as these will be payable in the Customs Union Territory of destination.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer to produce on demand by an officer of HMRC, commercial documentation as verification that the goods have been dispatched onward to a Special Fiscal Territory of another member state or a country with which the EU has formed a customs union.
- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g.H1.
- Additional Procedure code F15 must always be declared in D.E. 1/11 (Additional Procedure Code).

- Entry under this Procedure Code is a declaration that:
  - The goods are eligible for removal from warehousing.
  - The goods will be removed from the warehouse stated in D.E. 2/7 (Identification of Warehouse) without delay and in the same state and conditions as declared.
  - Any additional security which may be needed will be provided.
  - Any duties and VAT due must be accounted for unless otherwise suspended.
  - All other conditions and requirements associated with removal from the customs warehouse procedure will be met.
- All items on the customs declaration must be being removed from the same warehouse and have the previous procedure code of 71 (as the third and fourth digit) in D.E. 1/10 (Procedure Code).

**VAT**

Use of this procedure code gives relief from VAT which must be accounted for, if applicable, in the destination country or Customs Union Territory.

**Security Required**

No security is needed for tariff quota relief unless a claim to preferential rates or tariff quota can't be confirmed from the supporting documents.

**Excise**

Use of this procedure code gives relief from excise duty which must be accounted for, if applicable, in the destination Customs Union Territory.

Additional procedure code F06 must be declared in D.E. 1/11 (Additional Procedure Code) to qualify for the exemption.

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information).

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These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release for free circulation of goods simultaneously re-dispatched to a Special Fiscal Territory or other territory with which the EU has formed a customs union and where the goods are being released from a Free Zone (Article 243 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim simultaneous release for free circulation and home use with the payment of any customs duties, or entry for home use in the context of trade between the Union and the countries with which it has formed a customs union for goods which are being released from a Free Zone (FZ). These goods are then the subject of a VAT-exempt supply to another Customs Union Territory and, when applicable, an excise-duty suspension. The VAT and applicable excise duty will be due in the Customs Union Territory of final destination.



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For territories which fall within the scope of Directives 2006/112/EC and 2008/118/EC, use of this procedure code is dependent on complying with the conditions laid down for an onward dispatch, for example, completion of movement of goods in excise suspense requirements.

Any customs duties must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

A Free Zone (FZ) authorisation is needed to use this procedure, see conditions and requirements detailed in Notice 3001.

The MRN of this declaration must be provided to the Free Zone Operator for their records as evidence that the goods have been entered to a procedure.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

### Restrictions on usage:

Goods must be intended for onward dispatch to another Customs Union Territory at the time this procedure is requested. The goods must be onward dispatched:

- Within 30 days of the goods release to this procedure;
- In an unaltered state from the time of release to this procedure.

Evidence of an onward shipment contract must be declared in D.E. 2/3 (Document Code).

The use of this procedure is subject to an authorisation being held for FZ.

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

This Procedure Code may not be used with Entry in Declarant's Records (EIDR).

### Notices:

Information can be found on Free Zones in the Special Procedure Notice:

Notice 3001: customs special procedures for the Union Customs Code

### Declaration category:

H1 or I1.

### Declaration Type (D.E. 1/1):

Enter: IM.

### Additional Declaration Type (D.E. 1/2):

The following codes may be entered for this Procedure Code: A, C or Y.

### Simplified Declaration/Previous Document (D.E. 2/1):

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
X	337 (Temporary Storage Declaration).	Enter the Temporary Storage Declaration or stock reference number.	Enter the goods item number from the Temporary Storage Declaration or stock reference.

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Document category	Previous document type	Previous document reference	Goods item identifier
Y (supplementary declarations only – elements SDE*, DCR & DCS must be repeated in sequence when aggregation is used).	SDE (to represent the simplified declaration).	For SDE: Enter the MRN for the simplified declaration.	Enter the goods item number from the simplified declaration (SDE).
	DCR (to represent the DUCR).	For SDE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no's).	For SDE: Enter any part numbers associated with the DUCR.	
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please note that SDE represents the Simplified Declaration Procedure (SDP).

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, ECONR, ID no. of the excise registered consignor).

This includes the codes for all AI statements required in order to declare the goods for the procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI Statement code	Details to be declared
Excise registered consignor.	ECONR	Enter the identification number of the excise registered consignor.
Onward Supply Dispatch using Requested Procedure 01.	OSD01	Enter the Name and Address details of the party to whom the goods are being dispatched. Enter the country of destination as a suffix to the address separated by '-'.

**VOLUME 3 – Appendix 1: Requested procedure 01 (CDS)**

Coverage	AI Statement code	Details to be declared
Premises Name and Address. <i>Note: If the premises code in D.E. 2/7 (Identification of Warehouse) is that of a UK allocated free zone, do not complete a PREMS AI Statement.</i>	PREMS	Enter the full name, address and country of the free zone where the goods can be examined.  Enter the Premises Country Code as a suffix to the Premises Name and Address separated by a '-'.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure (SDP) is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Onward Transport details:

Using the code list in **Appendix 5: D.E. 2/3 Documents and Other Reference Codes**, select the appropriate document code between N703 to N787 to specify the onward means of transport. Enter the relevant code followed by:

- The identity number of the transport contract and
- The scheduled date of the onward transport.

Free Zone authorisation details:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C600	e.g. GB	FZ	The Free Zone authorisation number.

Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.

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Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-Customs duty tax types in D.E. 4/8 Method of Payment.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required when deferment is only being used for other taxes.

**Identification of warehouse (D.E 2/7):**

Enter:

Warehouse type	Warehouse identifier
codes: Z (Free-zone).	Free Zone identification number.

**Holder of the authorisation identification number (D.E 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, SDE to be declared when Simplified Declaration Procedure is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the procedure concerned.

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The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	The EORI number of the authorisation holder.
Deferred Payment	DPO*	The EORI number of the DAN holder.
Authorisation for a Free Zone	FZ	The EORI number of the authorisation holder.

\*CGU & DPO only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Simplified Declaration Procedure (SDP) is being used, only MOP codes E or R may be used.

**Country of Destination Code (D.E. 5/8)**

Enter the appropriate code for the Customs Union Territory of destination using the codes specified in **Appendix 13: Country Codes**, for example: JE for Jersey, GG for Guernsey. Non-UK Special Fiscal Territories should be declared using the Country Code shown for the Customs Union Territory in

**Appendix 13: Country Codes.****Location of Goods (D.E. 5/23):**

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
FZ authorisation.	Enter 'GBBYFZ'	Followed by the Free Zone ID.

**Supervising Customs Office (D.E. 5/27)**

Enter the supervising customs office code applicable for the Free Zone authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

**Guarantee Type (D.E. 8/2)**

Enter Code 'Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where the Method of Payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional procedure Codes (D.E.1/11):**

The following additional procedure codes may be used with Procedure Code 0178:

**Union Additional Procedure Codes:**

E01, E02, F06, F15, F21, F22

**National Additional Procedure Codes:**

000

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties due. The payment of VAT or Excise duties may be suspended as these will be payable in the Customs Union Territory of destination.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer to produce on demand by an officer of HMRC, commercial documentation as verification that the goods have been dispatched onward to a Special Fiscal Territory of another member state or a country with which the EU has formed a customs union.
- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g.H1.
- Additional Procedure code F15 must always be declared in D.E. 1/11 (Additional Procedure Code).
- Entry under this Procedure Code is a declaration that:
  - The goods are eligible for removal from a free zone.
  - The goods will be removed from the free zone stated in D.E. 2/7 (Identification of Warehouse) without delay and in the same state and conditions as declared.
  - Any additional security which may be needed will be provided.
  - Any duties and VAT due must be accounted for unless otherwise suspended.
  - All other conditions and requirements associated with removal from the free zone procedure will be met.
- All items on the customs declaration must be being removed from the same free zone and have the previous procedure code of 78 (as the third and fourth digit) in D.E. 1/10 (Procedure Code).

**VAT**

Use of this procedure code gives relief from VAT which must be accounted for, if applicable, in the destination country or Customs Union Territory.

**Security Required**

No security is needed for tariff quota relief unless a claim to preferential rates or tariff quota can't be confirmed from the supporting documents.

**Excise**

Use of this procedure code gives relief from excise duty which must be accounted for, if applicable, in the destination Customs Union Territory.

Additional procedure code F06 must be declared in D.E. 1/11 (Additional Procedure Code) to qualify for the exemption.

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information).

**Requested Procedure 07: Release for Free Circulation with simultaneous Entry to an Excise Warehouse**

This Appendix contains the specific completion rules instructions for the 07-series Procedure Codes for Data Element 1/10 for Imports.

Use the index list below and the Procedure Codes completion notes to help you identify the correct code to use and for guidance on how to complete the declaration.

This Appendix includes Procedure Codes:

07 00: .....	2
07 21: .....	8
07 51: .....	17
07 53: .....	26
07 54: .....	34
07 71: .....	42
07 78: .....	49

**Notes:**

The completion notes in this Appendix are a supplement to the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide.

This Appendix only contains any additional completion notes for each 4-digit Procedure Code and does not constitute full guidance on how the declaration should be completed.

Only one 4-digit Procedure Code can be declared against each goods item in D.E. 1/10, however, this may be tailored to the specific circumstances for the goods treatment by the use of multiple Additional Procedure Codes in D.E. 1/11.

These completion notes are supplemented by the D.E. 1/11 Additional Procedure Code Notes and therefore any instructions relating to the Additional Procedure Code (3-digit code for D.E. 1/11) are not included here and must be read in addition to this Appendix.

**07 00:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release of goods for free circulation simultaneously placed under a warehousing procedure other than customs warehousing (placed in an excise warehouse), where neither excise nor (when applicable) VAT, has been paid, and where the goods have not been subject to any previous procedure. The law which governs the storage of goods in an excise warehouse may be found in section 17 of Notice 197.

**Conditions for Use:**

This Procedure Code is used where the goods are released for free circulation but where excise duties (and where applicable VAT) are suspended by entering them into an approved excise warehouse.

Any customs duties must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

The goods must be entered to an approved excise warehouse, registered tobacco store or other registered premises, declared in D.E. 2/7 (Identification of Warehouse) of the declaration, with suspension of excise duty and where applicable, VAT.

Where the additional declaration type used in D.E. 1/2 is: C, F or Y authorisation to use the Simplified Declaration Procedures (SDP) must also be held.

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

This Procedure Code may not be used with Entry in Declarant's Records (EIDR).

**Notices:**

Information can be found on Excise suspense regimes on Gov.UK:

Excise Notice 179: motor and heating fuels - general information and accounting for excise duty and VAT.

Excise Notice 179a: aviation turbine fuel.

Excise Notice 179e: biofuels and other fuel substitutes.

Excise Notice 196: excise goods - registration and approval of warehousekeepers, warehouse premises, owners of goods and registered consignors.

Excise Notice 197: receipt into and removal from an excise warehouse of excise goods.

Excise Notice 476: Tobacco Products Duty.



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### Declaration category:

H1, H5 or I1.

### Declaration Type (D.E. 1/1):

Enter code: IM or CO.

For goods entered to an excise warehouse, the declaration type (D.E. 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'CO'. Code F15 must be declared in D.E.1/1 (Additional Procedure Code).
- If the goods do not have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'IM'.

### Additional Declaration Type (D.E. 1/2):

The following codes may be entered for this Procedure Code: A, C, D, F or Y.

### Simplified Declaration/Previous Document (D.E. 2/1):

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
X	337 (Temporary Storage Declaration).	Enter the Temporary Storage Declaration or stock reference number.	Enter the goods item number from the Temporary Storage Declaration or stock reference.
Y (supplementary declarations only – elements SDE*, DCR & DCS must be repeated in sequence when aggregation is used).	SDE (to represent the simplified declaration).	For SDE: Enter the MRN for the simplified declaration.	Enter the goods item number from the simplified declaration (SDE).
	DCR (to represent the DUCR).	For SDE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no's).	For SDE: Enter any part numbers associated with the DUCR.	
Z	355 (Entry Summary Declaration).	Enter the MRN for the Entry Summary Declaration.	Enter the goods item number from the Entry Summary Declaration.
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.

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Document category	Previous document type	Previous document reference	Goods item identifier
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please note that SDE represents the Simplified Declaration Procedure (SDP).

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, ECONR, identification number of the excise registered consignor).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

If goods specified on the customs declaration are imported using non-EU packings, pallets or containers for which relief under Temporary Admission is claimed, enter the PAL additional information statements as appropriate:

The following AI statements may be required in D.E. 2/2:

Coverage	AI statement code	Details to be declared
Excise Registered Consignor.	ECONR	Enter the identification number of the excise registered consignor.
Temporary Admission relief for Packings, EU Reg. No. 2015/2446, Article 228. See Annex C, para 3.10, Notice 3001.	PAL01	Enter 'TA Packings'.
Temporary Admission relief for Pallets, EU Reg. No. 2015/2446, Articles 208 & 209. See Annex C, para 2.14.2, Notice 3001.	PAL02	Enter 'TA Pallets'.
Temporary Admission relief for Containers, EU Reg. No. 2015/2446, Article 208 & 209. See Annex C, para 2.14.2, Notice 3001.	PAL03	Enter 'TA Containers'.

## VOLUME 3 – Appendix 1: Requested procedure 07 (CDS)

### Documents produced, certificates and authorisations, additional references (D.E. 2/3):

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates).

Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure (SDP) is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Excise Warehouse identifier (enter the type code as applicable):

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C676	e.g., GB	EXW (excise warehouse)	Enter the authorisation reference for the excise warehouse.
C676	e.g., GB	EXWH (excise warehouse hydrocarbon oils)	Enter the authorisation reference for the excise warehouse.

### Deferment only

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-Customs duty tax types in D.E. 4/8 Method of Payment.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required when deferment is only being used for other taxes.

**Identification of Warehouse (D.E 2/7): Excise Warehouse**

Enter:

Warehouse type	Warehouse identifier
Code: Y (Non-customs warehouse).	Enter the excise warehouse reference number or excise warehouse ID.

**Holder of the authorisation identification number (D.E. 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, SDE to be declared when Simplified Declaration Procedure is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	Enter the EORI number of the authorisation holder.
Deferred Payment	DPO*	Enter the EORI number of the DAN holder.
Excise Warehouse	EXW	Enter the EORI number or other reference of the excise warehouse authorisation holder.
Excise Warehouse – Hydrocarbon Oils	EXWH	Enter the EORI number or other reference of the excise warehouse authorisation holder.

\*CGU & DPO only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Simplified Declaration Procedure (SDP) is being used, only MOP codes E or R may be used.

**Supervising Customs Office (D.E. 5/27):**

Enter the code for the supervising office for the excise warehouse from the list in **Appendix 17: D.E. 5/27 Supervising Office Codes**.

**Guarantee Type (D.E. 8/2):**

Enter Code Y where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3):**

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where Method of Payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional Procedure Codes (D.E. 1/11):**

The following Additional Procedure Codes may be used with Procedure Code 0700:

**Union Additional Procedure Codes:**

F15

**National Additional Procedure Codes:**

000, 1CG, 1EX, 68P, 95P

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Procedure Codes on a Customs declaration must all be in the same declaration category e.g.H1.

All items on the customs declaration must be being entered to the same excise warehouse and have the requested procedure code of 07 (as the first and second digit) in D.E. 1/10 (Procedure Code).

Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.

Entry under this Customs Procedure is a declaration that:

- The goods are eligible for excise warehousing.
- The goods will be deposited without delay and in the same state and conditions as at importation in the warehouse stated in D.E. 2/7 (Identification of Warehouse).
- Any additional security which may be needed will be provided and
- All other conditions and requirements associated with entry to the excise warehouse procedure will be met.

**VAT**

Use of this procedure code gives relief from VAT which must be accounted for, if applicable, upon removal from the Excise Warehouse.

**Excise**

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information) and code F06 in D.E. 1/11 (Additional Procedure Code).

**07 21:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release of goods for free circulation simultaneously placed under a warehousing procedure other than customs warehousing (placed in an excise warehouse), where neither excise nor (when applicable) VAT, has been paid, and where the goods are being re-imported following temporary export under outward processing (Articles 259 - 262 EU Reg. No. 952/2013 (UCC)). The law which governs the storage of goods in an excise warehouse may be found in section 17 of Notice 197.

**Conditions for Use:**

This Procedure Code is used to claim duty relief on goods re-imported under the outward processing (OP) procedure with simultaneous release for free circulation but where excise duties (and where applicable VAT) are suspended by entering them into an approved excise warehouse.

Any customs duties must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

An OP authorisation, valid at the time of export, is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

Goods may be re-imported by a different person to the person who originally exported the goods under OP.

VAT relief cannot be claimed if the goods were sold while outside the European Union.

See conditions for use detailed in Notice 3001.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

The goods must be entered to an approved excise warehouse, registered tobacco store or other registered premises, declared in D.E. 2/7 (Identification of Warehouse) of the declaration, with suspension of excise duty and where applicable, VAT.

Evidence of eligibility for customs duty relief under the Outward Processing (OP) procedure must be held. A duty calculation worksheet to verify any duty override calculations will be required (see D.E. 2/3 Document Codes).

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held at the time the goods were exported under OP.

Where the additional declaration type used in D.E. 1/2 is: C, F or Y authorisation to use the Simplified Declaration Procedures (SDP) must also be held.

Additional declaration types (D.E. 1/2): C, F or Y cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in D.E. 2/2 may only be used with codes A and D in D.E. 1/2.

For Authorisations by Customs Declaration (simplified authorisation) the annual usage allowed is 3 per calendar year. Each individual transaction claiming the Authorisation by Customs Declaration is subject to a goods item value limit (D.E. 4/14) of £500,000. Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

This Procedure Code may not be used with Entry in Declarant's Records (EIDR).

**Notices:**

Information can be found on Excise suspense regimes on Gov.UK:

Excise Notice 179: motor and heating fuels - general information and accounting for excise duty and VAT.

Excise Notice 179a: aviation turbine fuel.

Excise Notice 179e: biofuels and other fuel substitutes.

Excise Notice 196: excise goods - registration and approval of warehousekeepers, warehouse premises, owners of goods and registered consignors.

Excise Notice 197: receipt into and removal from an excise warehouse of excise goods.

Excise Notice 476: Tobacco Products Duty.

Information can be found on Outward Processing on Gov.UK:

<https://www.gov.uk/guidance/outward-processing-relief-opr>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H1 or I1.

**Declaration Type (D.E. 1/1):**

Enter code: IM.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be entered for this Procedure Code: A, C, D, F or Y.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

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<b>Document category</b>	<b>Previous document type</b>	<b>Previous document reference</b>	<b>Goods item identifier</b>
X	337 (Temporary Storage Declaration).	Enter the Temporary Storage Declaration or stock reference number.	Enter the goods item number from the Temporary Storage Declaration or stock reference.
Y (supplementary declarations only – elements SDE*, DCR & DCS must be repeated in sequence when aggregation is used).	SDE (to represent the simplified declaration).	For SDE: Enter the MRN for the simplified declaration.	Enter the goods item number from the simplified declaration (SDE).
	DCR (to represent the DUCR).	For SDE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no's).	For SDE: Enter any part numbers associated with the DUCR.	
Z	355 (Entry Summary Declaration).	Enter the MRN for the Entry Summary Declaration.	Enter the goods item number from the Entry Summary Declaration.
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z (to represent the previous document).	MRN (Declaration/notification).	Enter the MRN of the export declaration used to enter the goods to OP.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please note that SDE represents the Simplified Declaration Procedure (SDP).



**Additional Information (D.E. 2/2):**

Please refer to ‘**Appendix 4: D.E. 2/2 Additional Information Statement Codes**’ for the relevant codes and details to be declared (e.g. GEN45 authorisation holder’s consignment reference).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI Statement code	Details to be declared
<i>Authorisation by Customs Declaration only: Outward Processing Authorisation granted on the declaration at the time of entry to the procedure.</i>	00100	Enter ‘Discharge of Simplified Authorisation’. <b>Note:</b> <i>Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.</i>
Excise Registered Consignor.	ECONR	Enter the identification number of the excise registered consignor.
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
Duty calculation override. <b>Note:</b> <i>this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i>	OVR01	Enter ‘Duty Override claimed’ followed by a plain text description of the reason for the override. For example: Duty override claimed Outward Processing

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure (SDP) is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Excise Warehouse identifier (enter the type code as applicable):

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C676	e.g., GB	EXW (excise warehouse)	Enter the authorisation reference for the excise warehouse.

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Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C676	e.g., GB	EXWH (excise warehouse hydrocarbon oils)	Enter the authorisation reference for the excise warehouse.

All Outward Processing declarations:

INF2 form:

Enter:

Document code	Document identifier:	Document status
C604	INF2 reference number.	Enter code AE if you're authorised to use a 'globalised' INF2, otherwise enter AC.

Required by holders of a full Outward Processing authorisation only:

Enter the OP authorisation number valid at the time of export:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C019	e.g. GB	OPO	Outward Processing authorisation number.

For Deferred Payment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-Customs duty tax types in D.E. 4/8 Method of Payment.

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All Outward Processing declarations:

C&E 1154 calculation sheet (see Public Notice 3001):

Enter:

Document code	Document identifier:	Document status
9WKS	Date of the C&E 1154.	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required when deferment is only being used for other taxes.

**Identification of Warehouse (D.E 2/7): Excise Warehouse**

Enter:

Warehouse type	Warehouse identifier
Code: Y (Non-customs warehouse).	Enter the excise warehouse reference number or excise warehouse ID.

**Holder of the authorisation identification number (D.E. 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, SDE to be declared when Simplified Declaration Procedure is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	The EORI number of the authorisation holder.
Deferred Payment	DPO*	The EORI number of the DAN holder.

<b>Authorisation type</b>	<b>Authorisation type code</b>	<b>Identifier</b>
Excise Warehouse	EXW	Enter the EORI number or other reference of the excise warehouse authorisation holder.
Excise Warehouse – Hydrocarbon Oils	EXWH	Enter the EORI number or other reference of the excise warehouse authorisation holder.
Outward Processing	OPO**	The EORI number of the authorisation holder of OP at export.

\*CGU & DPO only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\* Code OPO is only required if a full authorisation is held.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Tax Base (D.E. 4/4):**

D.E. 4/4 is required where AI statement code OVR01 is entered in D.E. 2/2 (Additional Information). Enter the measurement unit code of 'GBP' followed by the value of the exported goods.

**Payable Tax Amount (D.E. 4/6):**

D.E.4/6 is required where AI statement code OVR01 is entered in D.E.2/2 (Additional information). Enter the amount of revenue due, against each tax type on the re-imported products as calculated on the C&E1154.

The amount of customs duties payable must be calculated on an Outward Processing relief calculation for imports sheet (C&E1154), as described in Notice 3001: Customs Special Procedures for the Union Customs Code.

Document code 9WKS should be entered in D.E. 2/3 (Document Codes) declaring the date of the C&E 1154.

**Total Taxes (D.E.4/7):**

Enter the total amount of taxes due on the goods. This should equal the amount of tax manually calculated for each tax type (as per D.E.4/6).

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Simplified Declaration Procedure (SDP) is being used, only MOP codes E or R may be used.

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the compensating products on importation.

**Supervising Customs Office (D.E. 5/27):**

Enter the code for the supervising office for the excise warehouse from the list in **Appendix 17: D.E. 5/27 Supervising Office Codes**.

**Details of Goods (D.E.6/8-6/17)**

Enter the details of the goods in terms of the processed/compensating products.

**Guarantee Type (D.E. 8/2)**

Enter Code 'Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where the Method of Payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Statistical Value (D.E. 8/6):**

The statistical value must be declared in GBP (£ sterling) as the value of the compensating products.

The statistical value must include:

- The value of the previously exported unprocessed goods plus
- The value added during the processing operation.

**Additional procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 0721:

**Union Additional Procedure Codes:**

B02, B03, F15,

**National Additional Procedure Codes:**

000, 46P

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Procedure Codes on a Customs declaration must all be in the same declaration category e.g.H1.

All items on the customs declaration must be being entered to the same excise warehouse and have the requested procedure code of 07 (as the first and second digit) in D.E. 1/10 (Procedure Code).

Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.

Entry under this Customs Procedure is a declaration that:

- The goods are eligible for excise warehousing.
- The goods will be deposited without delay and in the same state and conditions as at importation in the warehouse stated in D.E. 2/7 (Identification of Warehouse).
- Any additional security which may be needed will be provided and
- All other conditions and requirements associated with entry to the excise warehouse procedure will be met.

**Additional documents needed:**

- A copy of the export entry and/or a copy of the departure message, clearly showing the MRN is needed.
- Form INF 2 is available to support claim to outward processing.
- A C&E 1154 has been completed to evidence the calculations used.
- Documentary evidence of the identity and value of the temporary exported goods.

- Evidence of repair costs where applicable.
- Copy of warranty document or other evidence, where applicable if any repair is free of charge.
- Where the OP authorisation was granted at the time of export under the Authorisation by Customs Declaration a copy of the authorisation letter issued by NIRU must be provided to Customs (on request) unless the MRN details of the export declaration have been declared in D.E. 2/1 (Previous Documents).
- Where an extended guarantee has been purchased with the goods or the replacement is chargeable, this will be liable to charges on re-importation.
- Agents must have prior written approval from the authorisation holder to enter goods to OP on their behalf and ensure a copy of the declaration is returned to the holder.

**VAT**

Use of this procedure code gives relief from VAT which must be accounted for, if applicable, upon removal from the Excise Warehouse.

**Security Required**

When replacements are imported under the Standard Exchange System (SES) with earlier importation, security for the potential Customs Duty on the full value is needed, by deposit or guarantee. Security will be discharged when evidence is produced of the subsequent export of the goods being replaced.

**Excise**

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information) and code F06 in D.E. 1/11 (Additional Procedure Code).

**07 51:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Imports Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release of goods for free circulation simultaneously placed under a warehousing procedure other than customs warehousing (placed in an excise warehouse), where neither excise nor (when applicable) VAT, has been paid, and where the goods have been previously entered to inward processing (Article 256 EU Reg. No. 952/2013 (UCC)). The law which governs the storage of goods in an excise warehouse may be found in section 17 of Notice 197.

**Conditions for Use:**

This Procedure Code is used to claim simultaneous release for free circulation with the payment of any customs duties, on goods which have previously been entered to Inward Processing, but where excise duties (and where applicable VAT) are suspended by entering them into an approved excise warehouse.

Any customs duties must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

An Inward Processing (IP) authorisation, valid at the time the goods were entered to IP, is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

The goods must be entered to an approved excise warehouse, registered tobacco store or other registered premises, declared in D.E. 2/7 (Identification of Warehouse) of the declaration, with suspension of excise duty and where applicable, VAT.

Evidence of eligibility for customs duty relief under the Inward Processing (IP) procedure must be held. A duty calculation worksheet to verify any duty override calculations will be required (see D.E. 2/3 Document Codes).

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held at the time the goods were entered to IP.

Where the additional declaration type used in D.E. 1/2 is: C authorisation to use the Simplified Declaration Procedures (SDP) must also be held.

Additional declaration type (D.E. 1/2): C cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in D.E. 2/2 may only be used with code A in D.E. 1/2.

For Authorisations by Customs Declaration (simplified authorisation) the annual usage allowed is 3 per calendar year. Each individual transaction claiming the Authorisation by Customs Declaration is subject to a goods item value limit (D.E. 4/14) of £500,000.

Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

This Procedure Code may not be used with Entry in Declarant's Records (EIDR).

**Notices:**

Information can be found on Excise suspense regimes on Gov.UK:

Excise Notice 179: motor and heating fuels - general information and accounting for excise duty and VAT.

Excise Notice 179a: aviation turbine fuel.

Excise Notice 179e: biofuels and other fuel substitutes.

Excise Notice 196: excise goods - registration and approval of warehousekeepers, warehouse premises, owners of goods and registered consignors.

Excise Notice 197: receipt into and removal from an excise warehouse of excise goods.

Excise Notice 476: Tobacco Products Duty.

Information can be found on Inward Processing on Gov.UK:

<https://www.gov.uk/guidance/inward-processing>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H1, H5 and I1 (I1 data set - See C\* below).

**Declaration Type (D.E. 1/1):**

Enter code: IM or CO. (IP VAT only)

For goods entered to an excise warehouse, the declaration type (D.E. 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'CO'. Code F15 must be declared in D.E.1/1 (Additional Procedure Code).
- If the goods do not have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'IM'.
- Codes F15 and A04 must be declared in D.E.1/11 (Additional Procedure Code).

**Additional Declaration Type (D.E. 1/2):**

The following codes may be entered for this Procedure Code: A or C\*.

\*Please note: Where Additional Declaration Type C is used to declare goods, the supplementary declaration (type Y) is waived for this procedure code. Although the type C declaration must be submitted as an I1 declaration, it must include the full H1 data set (as specified in Appendix 21A: Declaration Category Data Sets H1).

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	MRN (Declaration/notification).	Enter the MRN of the declaration used to enter the goods to IP.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	



**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, ECONR, ID no. of the excise registered consignor).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

<b>Coverage</b>	<b>AI Statement code</b>	<b>Details to be declared</b>
<i>Authorisation by Customs Declaration only:</i> Special Procedure Authorisation granted on the declaration at the time of entry to the procedure.	00100	Enter 'Discharge of Simplified Authorisation' for claims to IP. <b>Note:</b> <i>Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.</i>
<i>Full authorisation holders only:</i> Discharge of Inward Processing (Article 241(1) EU Reg. No. 2015/2446 (DA)).	10200	Enter 'IP' followed by the relevant authorisation number or INF number.
Discharge of Inward Processing (specific commercial policy measures): Where goods placed under the inward processing procedure are subject to specific commercial policy measures and such measures continue to be applicable at the time when the goods, whether in the form of processed products or not, are placed under a subsequent customs procedure (refer to Notice 3001).	10300	Enter 'IP CPM'.
Excise registered consignor.	ECONR	Enter the identification number of the excise registered consignor.
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
<i>Use with A.86(3) UCC debt rules only:</i> Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules. This AI code must be used with D.E.1/11 Additional Procedure Code F44. See D.E.1/11 Additional Procedure Code notes for details.	GEN86	Enter 'Article 86(3)'.

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Coverage	AI Statement code	Details to be declared
Duty calculation override. <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i>	OVR01	Enter 'Duty override claimed' followed by a plain text description of the reason for the override.  For example: Duty override claimed Inward Processing

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure (SDP) is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Excise Warehouse identifier (enter the type code as applicable):

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C676	e.g., GB	EXW (excise warehouse)	Enter the authorisation reference for the excise warehouse.
C676	e.g., GB	EXWH (excise warehouse hydrocarbon oils)	Enter the authorisation reference for the excise warehouse.

Required by holders of a full Inward Processing authorisation only:

Enter the IP authorisation number valid at the time the goods were entered to IP:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C601	e.g. GB	IPO	Inward Processing authorisation number.

Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-Customs duty tax types in D.E. 4/8 Method of Payment.

Inward Processing declarations where Article 86(3) UCC customs debt rules are being used:

Enter:

Document code	Document identifier:	Document status
9WKS	Reference number of the commercial records detailing the duty calculation.	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

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Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required when deferment is only being used for other taxes.

### Identification of Warehouse (D.E 2/7): Excise Warehouse

Enter:

Warehouse type	Warehouse identifier
Code: Y (Non-customs warehouse).	Enter the excise warehouse reference number or excise warehouse ID.

### Holder of the authorisation identification number (D.E. 3/39):

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, SDE to be declared when Simplified Declaration Procedure is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	The EORI number of the authorisation holder.
Deferred Payment	DPO*	The EORI number of the DAN holder.
Excise Warehouse	EXW	Enter the EORI number or other reference of the excise warehouse authorisation holder.
Excise Warehouse – Hydrocarbon Oils	EXWH	Enter the EORI number or other reference of the excise warehouse authorisation holder.
Inward Processing	IPO**	The EORI number of the authorisation holder of IP at the time of entry to the procedure.

\*CGU & DPO only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\* Code IPO is only required where a full authorisation is held.

### Tax Type (D.E. 4/3):

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

### Tax Base (D.E. 4/4):

D.E. 4/4 is required where AI statement code OVR01 is entered in D.E. 2/2 (Additional Information). Enter the measurement unit code of 'GBP' followed by the value of the goods originally entered to inward processing.

**Payable Tax Amount (D.E. 4/6):**

D.E. 4/6 is required where AI statement code OVR01 is entered in D.E.2/2 (Additional Information).

Enter the amount of revenue due, against each tax type on the processed/compensating products being released to free circulation.

Document code 9WKS should be entered in D.E. 2/3 (Document Codes).

**Total Taxes (D.E.4/7):**

Enter the total amount of taxes due on the goods. This should equal the amount of tax manually calculated for each tax type (as per D.E.4/6).

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Simplified Declaration Procedure is being used, only MOP codes E or R may be used.

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the processed/ compensating products resulting from inward processing and now being released to free circulation.

**Location of Goods (D.E. 5/23):**

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
Full IP authorisation	Enter 'GBBYIP'.	Followed by the IP authorisation number.
Authorisation by Customs Declaration	Enter 'GBBU'.	Followed by the appropriate GB UN/LOCODE code*.

\*Select the GB UN/LOCODE code from **Appendix 16: D.E. 5/23: Goods Location Codes: GB Place Names and UN/LOCODE Codes** for the nearest place name to the premises where the goods are located.

**Supervising Customs Office (D.E. 5/27):**

Enter the code for the supervising office for the excise warehouse from the list in **Appendix 17: D.E. 5/27 Supervising Office Code List**.

**Details of Goods (D.E. 6/8 – 6/17):**

Enter the details of the goods in terms of the processed/ compensating products.

**Guarantee Type (D.E. 8/2)**

Enter Code `Y` where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where the Method of Payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional Procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 0751:

**Union Additional Procedure Codes:**

F15, F44

**National Additional Procedure Codes:**

000, 1EX, 95P

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Entry under this Customs Procedure is a declaration that:

- The goods are eligible for excise warehousing.
- The goods will be deposited without delay and in the same state and conditions as at importation in the warehouse stated in D.E. 2/7 (Identification of Warehouse).
- Any additional security which may be needed will be provided and
- All other conditions and requirements associated with entry to the excise warehouse procedure will be met.

Procedure Codes on a Customs declaration must all be in the same declaration category e.g.H1.

Code F44 may not be used on the diversion to Free Circulation unless F44 was also quoted on the original declaration (in D.E.1/11 (Additional Procedure Code) placing the goods under IP.

Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.

All items on the customs declaration must be being entered to the same excise warehouse and have the requested procedure code of 07 (as the first and second digit) in D.E. 1/10 (Procedure Code).

Where the authorisation was granted at the time of entry to IP under the Authorisation by Customs Declaration a copy of the authorisation letter issued by NIRU must be provided to Customs (on request) unless the MRN details of the declaration have been declared in D.E. 2/1 (Previous Documents).

If the goods were first entered to IP in another member state, you must use Procedure Code 0754 instead.

Agents must have prior written approval from the authorisation holder to enter goods to IP on their behalf and ensure a copy of the declaration is returned to the holder.

Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.

Code F44 in D.E.1/11 – Additional Procedure Code.

**VAT**

Use of this procedure code gives relief from VAT which must be accounted for, if applicable, upon removal from the Excise Warehouse.

**Security Required**

No security is needed for tariff quota relief unless a claim to preferential rates or tariff quota can't be confirmed from the supporting documents.

When replacements are imported with prior exportation of equivalent goods, security for the potential Customs Duty on the full value is needed, by deposit or guarantee. Security will be discharged when evidence is produced of the prior export of the goods being replaced.

**Excise**

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information) and code F06 in D.E. 1/11 (Additional Procedure Code).

**07 53:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release of goods for free circulation simultaneously placed under a warehousing procedure other than customs warehousing (placed in an excise warehouse), where neither excise nor (when applicable) VAT, has been paid and where the goods have been previously entered to temporary admission (Article 250 EU Reg. No. 952/2013 (UCC)). The law which governs the storage of goods in an excise warehouse may be found in section 17 of Notice 197.

**Conditions for Use:**

This Procedure Code is used to claim simultaneous release for free circulation with the payment of any customs duties, on goods which were previously entered to temporary admission (TA) but where excise duties (and where applicable VAT) are suspended by entering them into an approved excise warehouse.

Any customs duties must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

A Temporary Admission (TA) authorisation, valid at the time the goods were entered to TA, is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

The goods must be entered to an approved excise warehouse, registered tobacco store or other registered premises, declared in D.E. 2/7 (Identification of Warehouse) of the declaration, with suspension of excise duty and where applicable, VAT.

Evidence of eligibility for customs duty relief under the Temporary Admission (TA) procedure must be held.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held at the time the goods were entered to TA.

Where the additional declaration type used in D.E. 1/2 is: C authorisation to use the Simplified Declaration Procedures (SDP) must also be held.

Additional declaration type (D.E. 1/2): C cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in D.E. 2/2 may only be used with code A in D.E. 1/2. Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibition or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

This Procedure Code may not be used with Entry in Declarant's Records (EIDR).

**Notices:**

Information can be found on Excise suspense regimes on Gov.UK:

Excise Notice 179: motor and heating fuels - general information and accounting for excise duty and VAT.

Excise Notice 179a: aviation turbine fuel.

Excise Notice 179e: biofuels and other fuel substitutes.

Excise Notice 196: excise goods - registration and approval of warehousekeepers, warehouse premises, owners of goods and registered consignors.

Excise Notice 197: receipt into and removal from an excise warehouse of excise goods.

Excise Notice 476: Tobacco Products Duty.

Information can be found on Temporary Admission on Gov.UK:

<https://www.gov.uk/guidance/temporary-admission>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H1, H5 and I1 (I1 data set - See C\* below).

**Declaration Type (D.E. 1/1):**

Enter code: IM or CO.

For goods entered to an excise warehouse, the declaration type (D.E. 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'CO'. Code F15 must be declared in D.E.1/1 (Additional Procedure Code).
- If the goods do not have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'IM'.

For goods released to an excise warehouse that have Customs Union status (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (D.E. 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'CO'.
- If the goods do not have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'IM'.



**Additional Declaration Type (D.E. 1/2):**

The following codes may be entered for this Procedure Code: A or C\*.

\*Please note: Where Additional Declaration Type C is used to declare goods, the supplementary declaration (type Y) is waived for this procedure code. Although the type C declaration must be submitted as an I1 declaration, it must include the full H1 data set (as specified in Appendix 21A: Declaration Category Data Sets H1).

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Types** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	MRN (Declaration/notification).	Enter the MRN of the declaration used to enter the goods to TA.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statements** for the relevant codes and details to be declared (for example, ECONR, ID no. of the excise registered consignor).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI Statement code	Details to be declared
<i>Authorisation by Customs Declaration only:</i> Special Procedure Authorisation granted on the declaration at the time of entry to the procedure.	00100	Enter 'Discharge of Simplified Authorisation'. <b>Note:</b> Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.

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Coverage	AI Statement code	Details to be declared
<i>Full authorisation holders only:</i> Discharge of Temporary Admission (Article 238 EU Reg. No. 2015/2446 (DA)).	10500	Enter 'TA' followed by the relevant authorisation number.
Excise registered consignor.	ECONR	Enter the identification number of the excise registered consignor.
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
Duty calculation override <b>Note:</b> <i>this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i>	OVR01	Enter 'Duty override claimed' followed by a plain text description of the reason for the override. For example: Duty override claimed Temporary Admission with Partial Relief

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Document Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Excise Warehouse identifier (enter the type code as applicable):

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C676	e.g., GB	EXW (excise warehouse)	Enter the authorisation reference for the excise warehouse.
C676	e.g., GB	EXWH (excise warehouse hydrocarbon oils)	Enter the authorisation reference for the excise warehouse.

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Required by holders of a full Temporary Admission authorisation only:

Enter the TA authorisation number valid at the time the goods were entered to TA:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C516	e.g. GB	TEA	Temporary Admission authorisation number.

Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-Customs duty tax types in D.E. 4/8 Method of Payment.

### Deferred Payment (D.E. 2/6):

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.

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2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.
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Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required when deferment is only being used for other taxes.

### Identification of Warehouse (D.E 2/7): Excise Warehouse

Enter:

Warehouse type	Warehouse identifier
Code: Y (Non-customs warehouse).	Enter the excise warehouse reference number or excise warehouse ID.

### Holder of the authorisation identification number (D.E. 3/39):

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, SDE to be declared when Simplified Declaration Procedure (SDP) is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	Enter the EORI number of the authorisation holder.
Deferred Payment	DPO*	Enter the EORI number of the DAN holder.
Excise Warehouse	EXW	Enter the EORI number or other reference of the excise warehouse authorisation holder.
Excise Warehouse – Hydrocarbon Oils	EXWH	Enter the EORI number or other reference of the excise warehouse authorisation holder.
Temporary Admission	TEA**	The EORI number of the authorisation holder of TA at the time of entry to the procedure.

\*CGU & DPO only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\* Code TEA is only required where a full authorisation is held.

### Tax Type (D.E. 4/3):

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Tax Base (D.E. 4/4): (For use on TA with partial relief declarations only).**

D.E. 4/4 is required where AI statement code OVR01 is entered in D.E. 2/2 (Additional Information). Enter the measurement unit code of 'GBP' followed by the amount of any revenue paid against each tax type (D.E. 4/3) whilst the goods were held under TA (TA with partial relief only).

**Payable Tax Amount (D.E. 4/6):**

D.E. 4/6 is required where AI statement code OVR01 is entered in D.E.2/2 (Additional Information). Enter the amount of revenue payable against each tax type on the goods release to free circulation (minus the amount of revenue paid whilst the goods were held under TA) against each relevant tax type.

Enter the MRN of the customs declaration originally used to enter the goods to TA in D.E. 2/1 as a previous document as evidence of the manual revenue calculation.

**Total Taxes (D.E.4/7):**

Enter the total amount of taxes due on the goods. This should equal the amount of tax manually calculated for each tax type (as per D.E.4/6).

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes.**

When Simplified Declaration Procedure (SDP) is being used, only MOP codes E or R may be used.

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the goods on their release to free circulation (for example, auction hammer price).

**Location of Goods (D.E. 5/23):**

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
Full TA authorisation	Enter 'GBBYTA'	Followed by the TA authorisation number'
Authorisation by Customs Declaration	Enter 'GBBU'	Followed by the appropriate GB UN/LOCODE code*'

\*Select the GB UN/LOCODE code from **Appendix 16I: D.E. 5/23: Goods Location Codes: GB Place Names and UN/LOCODE Codes** for the nearest place name to the premises where the goods are located.

**Supervising Customs Office (D.E. 5/27):**

Enter the code for the supervising office for the excise warehouse from the list in **Appendix 17: D.E. 5/27 Supervising Office Code List.**

**Guarantee Type (D.E. 8/2):**

Enter Code 'Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3):**

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where Method of Payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional Procedure Codes (D.E. 1/11):**

The following Additional Procedure Codes may be used with Procedure Code 0753:

**Union Additional Procedure Codes:**

F15

**National Additional Procedure Codes:**

000

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Entry under this Customs Procedure is a declaration that:

- The goods are eligible for excise warehousing.
- The goods will be deposited without delay and in the same state and conditions as at importation in the warehouse stated in D.E. 2/7 (Identification of Warehouse).
- Any additional security which may be needed will be provided and
- All other conditions and requirements associated with entry to the excise warehouse procedure will be met.

Procedure Codes on a Customs declaration must all be in the same declaration category e.g.H1.

Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.

All items on the customs declaration must be being entered to the same excise warehouse and have the requested procedure code of 07 (as the first and second digit) in D.E. 1/10 (Procedure Code).

Where the authorisation was granted at the time of entry to TA under the Authorisation by Customs Declaration a copy of the authorisation letter issued by NTAS must be provided to Customs (on request) unless the MRN details of the declaration have been declared in D.E. 2/1 (Previous Documents).

Agents must have prior written approval from the authorisation holder to enter goods to TA on their behalf and ensure a copy of the declaration is returned to the holder.

**VAT**

Use of this procedure code gives relief from VAT which must be accounted for, if applicable, upon removal from the Excise Warehouse.

**Excise**

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information) and code F06 in D.E. 1/11 (Additional Procedure Code).

**07 54:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release of goods for free circulation simultaneously placed under a warehousing procedure other than customs warehousing (placed in an excise warehouse), where neither excise nor (when applicable) VAT, has been paid, and where the goods have been previously entered to inward processing in another member state (Articles 211(1) & 256 EU Reg. No. 952/2013 (UCC)). The law which governs the storage of goods in an excise warehouse may be found in section 17 of Notice 197.

**Conditions for Use:**

This Procedure Code is used to claim simultaneous release for free circulation with the payment of any customs duties, on goods which have previously been entered to Inward Processing in another member state, with simultaneous release for free circulation but where excise duties (and where applicable VAT) are suspended by entering them into an approved excise warehouse.

Any customs duties must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

A full, multi-state Inward Processing (IP) authorisation, valid at the time the goods were entered to IP, is needed to use this customs procedure, see conditions and requirements detailed in Notice 3001.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

The goods must be entered to an approved excise warehouse, registered tobacco store or other registered premises, declared in D.E. 2/7 (Identification of Warehouse) of the declaration, with suspension of excise duty and where applicable, VAT.

Evidence of eligibility for customs duty relief under the Inward Processing (IP) procedure must be held. A duty calculation worksheet to verify any duty override calculations will be required (see D.E. 2/3 Document Codes).

The use of this procedure is subject to a full multi-state authorisation being held for IP at the time the goods were entered to IP.

Authorisation by Customs Declaration cannot be used with this Procedure Code.

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

This Procedure Code may not be used with Simplified Declaration Procedure (SDP) or Entry in Declarant's Records (EIDR).

**Notices:**

Information can be found on Excise suspense regimes on Gov.UK:

Excise Notice 179: motor and heating fuels - general information and accounting for excise duty and VAT.

Excise Notice 179a: aviation turbine fuel.

Excise Notice 179e: biofuels and other fuel substitutes.

Excise Notice 196: excise goods - registration and approval of warehousekeepers, warehouse premises, owners of goods and registered consignors.

Excise Notice 197: receipt into and removal from an excise warehouse of excise goods.

Excise Notice 476: Tobacco Products Duty.

Information can be found on Inward Processing on Gov.UK:

<https://www.gov.uk/guidance/inward-processing>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H1.

**Declaration Type (D.E. 1/1):**

Enter: IM.

**Additional Declaration Type (D.E. 1/2):**

The following code may be entered for this Procedure Code: A

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Types** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	MRN (Declaration/notification).	Enter the MRN of the declaration used to enter the goods to IP.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	



**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statements** for the relevant codes and details to be declared (for example, ECONR, ID no. of the excise registered consignor).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

<b>Coverage</b>	<b>AI Statement code</b>	<b>Details to be declared</b>
<i>Full authorisation holders only:</i> Discharge of Inward Processing (Article 241(1) EU Reg. No. 2015/2446 (DA)).	10200	Enter 'IP' followed by the relevant authorisation number or INF number.
Discharge of Inward Processing (specific commercial policy measures): Where goods placed under the inward processing procedure are subject to specific commercial policy measures and such measures continue to be applicable at the time when the goods, whether in the form of processed products or not, are placed under a subsequent customs procedure (refer to Notice 3001).	10300	Enter 'IP CPM'.
Excise registered consignor.	ECONR	Enter the identification number of the excise registered consignor.
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
<i>Use with A.86(3) UCC debt rules only:</i> Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules. This AI code must be used with D.E.1/11 Additional Procedure Code F44. See D.E.1/11 Additional Procedure Code notes for details.	GEN86	Enter 'Article 86(3)'.
Duty calculation override. <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i>	OVR01	Enter 'Duty override claimed' followed by a plain text description of the reason for the override. For example: Duty override claimed Inward Processing

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Document Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C601 to be declared when a full IP authorisation is held). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Please refer to '**Appendix D.E. 2/3 Document Codes**' for the relevant document codes and details to Excise Warehouse identifier (enter the type code as applicable):

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C676	e.g., GB	EXW (excise warehouse)	Enter the authorisation reference for the excise warehouse.
C676	e.g., GB	EXWH (excise warehouse hydrocarbon oils)	Enter the authorisation reference for the excise warehouse.

Required on all IP declarations:

Enter the IP authorisation number valid at the time the goods were entered to IP:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C601	e.g. GB	IPO	Inward Processing authorisation number.

Document code	Document identifier	Document status
C603	Enter the INF1 reference number.	Use document status code AE if authorised for globalised INF1s (certification not required). Otherwise, use status code AC if certification is required.

**VOLUME 3 – Appendix 1: Requested procedure 07 (CDS)**Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-Customs duty tax types in D.E. 4/8 Method of Payment.

Inward Processing declarations where Article 86(3) UCC customs debt rules are being used:

Enter:

Document code	Document identifier:	Document status
9WKS	Reference number of the commercial records detailing the duty calculation.	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required when deferment is only being used for other taxes.

**Identification of Warehouse (D.E 2/7): Excise Warehouse**

Enter:

Warehouse type	Warehouse identifier
Code: Y (Non-customs warehouse).	Enter the excise warehouse reference number or excise warehouse ID.

**Holder of the authorisation identification number (D.E. 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, C601 to be declared when a full IP authorisation is held). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	The EORI number of the authorisation holder.
Deferred Payment	DPO*	The EORI number of the DAN holder.
Excise Warehouse	EXW	Enter the EORI number or other reference of the excise warehouse authorisation holder.
Excise Warehouse – Hydrocarbon Oils	EXWH	Enter the EORI number or other reference of the excise warehouse authorisation holder.
Inward Processing	IPO	The EORI number of the authorisation holder of IP at the time of entry to the procedure.

\*CGU & DPO only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Tax Base (D.E. 4/4):**

D.E. 4/4 is required where AI statement code OVR01 is entered in D.E. 2/2 (Additional Information). Enter the measurement unit code of 'GBP' followed by the value of the goods originally entered to inward processing.

**Payable Tax Amount (D.E. 4/6):**

D.E. 4/6 is required where AI statement code OVR01 is entered in D.E.2/2 (Additional Information). Enter the amount of revenue due, against each tax type on the processed/compensating products being released to free circulation.  
Document code 9WKS should be entered in D.E. 2/3 (Document Codes).

**Total Taxes (D.E.4/7):**

Enter the total amount of taxes due on the goods. This should equal the amount of tax manually calculated for each tax type (as per D.E.4/6).

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the processed/ compensating products resulting from inward processing and now being released to free circulation.

**Location of Goods (D.E. 5/23):**

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
Full IP authorisation	Enter 'GBBYIP'.	Followed by the IP authorisation number.

**Supervising Customs Office (D.E. 5/27):**

Enter the code for the supervising office for the excise warehouse from the list in **Appendix 17: D.E. 5/27 Supervising Office Code List**.

**Details of Goods (D.E. 6/8 – 6/17):**

Enter the details of the goods in terms of the processed/ compensating products.

**Guarantee Type (D.E. 8/2)**

Enter Code `Y` where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where the Method of Payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional Procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 0754:

**Union Additional Procedure Codes:**

F15, F44

**National Additional Procedure Codes:**

000

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Entry under this Customs Procedure is a declaration that:

- The goods are eligible for excise warehousing.
- The goods will be deposited without delay and in the same state and conditions as at importation in the warehouse stated in D.E. 2/7 (Identification of Warehouse).
- Any additional security which may be needed will be provided and
- All other conditions and requirements associated with entry to the excise warehouse procedure will be met.

Procedure Codes on a Customs declaration must all be in the same declaration category e.g.H1.

Code F44 may not be used on the diversion to Free Circulation unless F44 was also quoted on the original declaration (in D.E.1/11 (Additional Procedure Code) placing the goods under IP.

Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.

All items on the customs declaration must be being entered to the same excise warehouse and have the requested procedure code of 07 (as the first and second digit) in D.E. 1/10 (Procedure Code).

The INF1 must be used to provide the information on the original entry of the goods to IP in the other Member State.

If the goods were first entered to IP in the same member state as discharge, you must use Procedure Code 0751 instead.

Agents must have prior written approval from the authorisation holder to enter goods to IP on their behalf and ensure a copy of the declaration is returned to the holder.

Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.

**VAT**

Use of this procedure code gives relief from VAT which must be accounted for, if applicable, upon removal from the Excise Warehouse.

**Security Required**

When replacements are imported under the Standard Exchange System (SES) with earlier exportation, security for the potential Customs Duty on the full value is needed, by deposit or guarantee. Security will be discharged when evidence is produced of the prior export of the goods being replaced.

**Excise**

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information) and code F06 in D.E. 1/11 (Additional Procedure Code).

**07 71:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release for free circulation of goods simultaneously placed under a warehousing procedure other than a customs warehousing (placed in an excise warehouse), where neither excise nor (when applicable) VAT, has been paid, and where the goods are being released from a Customs Warehouse (Article 240 EU Reg. No. 952/2013 (UCC)). The law which governs the storage of goods in an excise warehouse may be found in section 17 of Notice 197.

**Conditions for Use:**

This Procedure Code is used to claim simultaneous release for free circulation with the payment of any customs duties, but where excise duties (and where applicable VAT) are suspended by entering them into an approved excise warehouse for goods which are being released from a Customs Warehouse (CW).

Any customs duties must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

A Customs Warehousing (CW) authorisation is needed to use this customs procedure, see conditions and requirements detailed in Notice 3001.

The MRN of this declaration must be provided to the warehousekeeper for their records as evidence that the goods have been entered to a customs procedure. The warehousekeeper must also be provided with confirmation of receipt of the goods into the Excise Warehouse.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

The goods must be entered to an approved excise warehouse, registered tobacco store or other registered premises, declared in D.E. 2/7 (Identification of Warehouse) of the declaration, with suspension of excise duty and where applicable, VAT.

The use of this procedure is subject to an authorisation being held for CW.

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

This Procedure Code may not be used with Entry in Declarant's Records (EIDR).

**Notices:**

Information can be found on Excise suspense regimes on Gov.UK:

Excise Notice 179: motor and heating fuels - general information and accounting for excise duty and VAT.

Excise Notice 179a: aviation turbine fuel.

Excise Notice 179e: biofuels and other fuel substitutes.

Excise Notice 196: excise goods - registration and approval of warehousekeepers, warehouse premises, owners of goods and registered consignors.

Excise Notice 197: receipt into and removal from an excise warehouse of excise goods.

Excise Notice 476: Tobacco Products Duty.

Information can be found on Customs Warehousing on Gov.UK:

<https://www.gov.uk/guidance/customs-warehousing>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H1, H5 and I1 (I1 data set - See C\* below).

**Declaration Type (D.E. 1/1):**

Enter code: IM or CO.

For goods entered to an excise warehouse, the declaration type (D.E. 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'CO'. Code F15 must be declared in D.E.1/1 (Additional Procedure Code).
- If the goods do not have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'IM'.

For goods released to an excise warehouse that have Customs Union status (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (D.E. 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'CO'.
- If the goods do not have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'IM'.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be entered for this Procedure Code: A or C\*.

\*Please note: Where Additional Declaration Type C is used to declare goods, the supplementary declaration (type Y) is waived for this procedure code. Although the type C declaration must be submitted as an I1 declaration, it must include the full H1 data set (as specified in Appendix 21A: Declaration Category Data Sets H1).

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Types** for alternative codes which may be used if the circumstances below do not apply:



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Document category	Previous document type	Previous document reference	Goods item identifier
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statements** for the relevant codes and details to be declared (for example, ECONR, ID no. of the excise registered consignor).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI Statement code	Details to be declared
Excise Registered Consignor.	ECONR	Enter the identification number of the excise registered consignor.
Premises Name and Address of the dispatching customs warehouse.	PREMS	Enter the full name, address and country of the warehouse (the dispatching warehouse) where the goods are currently located and can be examined.  Enter the Premises Country Code as a suffix to the Premises Name and Address separated by a '-'. '-'. '-'. '-'.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Document Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

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Excise Warehouse identifier (enter the type code as applicable):

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C676	e.g., GB	EXW (excise warehouse)	Enter the authorisation reference for the excise warehouse.
C676	e.g., GB	EXWH (excise warehouse hydrocarbon oils)	Enter the authorisation reference for the excise warehouse.

To identify the dispatching warehouse:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C517	e.g. GB	CWP ( <i>private customs warehouse</i> )	The customs warehouse authorisation number.
C518	e.g. GB	CW1 ( <i>public customs warehouse type 1</i> )	The customs warehouse authorisation number.
C519	e.g. FR	CW2* ( <i>public customs warehouse type 2</i> )	The customs warehouse authorisation number.

\*Please note: CW2 must not be used with GB.

Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

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Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-Customs duty tax types in D.E. 4/8 Method of Payment.

### Deferred Payment (D.E. 2/6):

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required when deferment is only being used for other taxes.

### Identification of Warehouse (D.E 2/7): Excise Warehouse

Enter:

Warehouse type	Warehouse identifier
Code: Y (Non-customs warehouse).	Enter the excise warehouse reference number or excise warehouse ID.

### Holder of the authorisation identification number (D.E 3/39):

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, SDE to be declared when Simplified Declaration Procedure (SDP) s being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	The EORI number of the authorisation holder.
Deferred Payment	DPO*	The EORI number of the authorisation holder.

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Authorisation type	Authorisation type code	Identifier
Authorisation for a private customs warehouse	CWP	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 1	CW1	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 2**	CW2**	The EORI number of the authorisation holder.
Excise Warehouse	EXW	Enter the EORI number or other reference of the excise warehouse authorisation holder.
Excise Warehouse – Hydrocarbon Oils	EXWH	Enter the EORI number or other reference of the excise warehouse authorisation holder.

\*CGU & DPO only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\*CW2 cannot be used with GB.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Simplified Declaration Procedure (SDP) is being used, only MOP codes E or R may be used.

**Location of Goods (D.E. 5/23):**

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
CW authorisation	Enter 'GBBYCW'	Followed by the customs warehouse ID.

**Supervising Customs Office (D.E. 5/27):**

Enter the code for the supervising office for the excise warehouse from the list in **Appendix 17: D.E. 5/27 Supervising Office Code List**.

**Guarantee Type (D.E. 8/2)**

Enter Code 'Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where the Method of Payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional Procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 0771:

**Union Additional Procedure Codes:**

F15

**National Additional Procedure Codes:**

000, 1EX, 1XW, 68P, 95P

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Procedure Codes on a Customs declaration must all be in the same declaration category e.g.H1.

Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.

All items on the customs declaration must be being:

- Entered to the same excise warehouse.
- Removed from the same customs warehouse and
- Have the same 4-digit procedure code (0771) in D.E. 1/10.

Entry under this Customs Procedure is a declaration that:

- The goods are eligible for excise warehousing.
- The goods will be removed from the customs warehouse stated in D.E. 2/2 (Additional Information) as a PREMS statement without delay and in the same state and conditions as declared.
- The goods will be deposited without delay and in the same state and conditions as at removal from the customs warehouse in the excise warehouse stated in D.E. 2/7 (Identification of Warehouse).
- Any additional security which may be needed will be provided.
- All other conditions and requirements associated with entry to the excise warehouse procedure will be met.
- All other conditions and requirements associated with removal from the customs warehouse procedure will be met.

**VAT**

Use of this procedure code gives relief from VAT which must be accounted for, if applicable, upon removal from the Excise Warehouse.

**Excise**

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information) and code F06 in D.E. 1/11 (Additional Procedure Code). If the Excise and Customs Warehouse premises are in the same location an EMCS movement is not required.

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These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release for free circulation of goods simultaneously placed under a warehousing procedure other than a customs warehousing (placed in an excise warehouse), where neither excise nor (when applicable) VAT, has been paid, and where the goods are being released from a Free Zone (Article 243 EU Reg. No. 952/2013 (UCC)). The law which governs the storage of goods in an excise warehouse may be found in section 17 of Notice 197.

**Conditions for Use:**

This Procedure Code is used to claim simultaneous release for free circulation with the payment of any customs duties, but where excise duties (and where applicable VAT) are suspended by entering them into an approved excise warehouse for goods which are being released from a Free Zone (FZ).

Any customs duties must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

A Free Zone (FZ) authorisation is needed to use this customs procedure, see conditions and requirements detailed in Notice 3001.

The MRN of this declaration must be provided to the Free Zone Operator for their records as evidence that the goods have been entered to a customs procedure. The Free Zone Operator must also be provided with confirmation of receipt of the goods into the Excise Warehouse.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

The goods must be entered to an approved excise warehouse, registered tobacco store or other registered premises, declared in D.E. 2/7 (Identification of Warehouse) of the declaration, with suspension of excise duty and where applicable, VAT.

The use of this procedure is subject to an authorisation being held for FZ.

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

This Procedure Code may not be used with Entry in Declarant's Records (EIDR).

**Notices:**

Information can be found on Excise suspense regimes on Gov.UK:

Excise Notice 179: motor and heating fuels - general information and accounting for excise duty and VAT.

Excise Notice 179a: aviation turbine fuel.

Excise Notice 179e: biofuels and other fuel substitutes.

Excise Notice 196: excise goods - registration and approval of warehousekeepers, warehouse premises, owners of goods and registered consignors.

Excise Notice 197: receipt into and removal from an excise warehouse of excise goods.

Excise Notice 476: Tobacco Products Duty.

Information can be found on Free Zones in the Special Procedure Notice:

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H1, H5 or I1.

**Declaration Type (D.E. 1/1):**

Enter code: IM or CO.

For goods entered to an excise warehouse, the declaration type (D.E. 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'CO'. Code F15 must be declared in D.E.1/1 (Additional Procedure Code).
- If the goods do not have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'IM'.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be entered for this Procedure Code: A, C or Y.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Types** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
X	337 (Temporary Storage Declaration).	Enter the Temporary Storage Declaration or stock reference number.	Enter the goods item number from the Temporary Storage Declaration or stock reference.
Y (supplementary declarations only – elements SDE*, DCR & DCS must be repeated in sequence when aggregation is used).	SDE (to represent the simplified declaration).	For SDE: Enter the MRN for the simplified declaration.	Enter the goods item number from the simplified declaration (SDE).
	DCR (to represent the DUCR).	For SDE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no's).	For SDE: Enter any part numbers associated with the DUCR.	
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

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\*Please note that SDE represents the Simplified Declaration Procedure (SDP).

### Additional Information (D.E. 2/2):

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statements** for the relevant codes and details to be declared (for example, ECONR, ID no. of the excise registered consignor).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI Statement code	Details to be declared
Excise Registered Consignor.	ECONR	Enter the identification number of the excise registered consignor.
Premises Name and Address of the free zone.	PREMS	Enter the full name, address and country of the free zone where the goods are currently located and can be examined.  Enter the Premises Country Code as a suffix to the Premises Name and Address separated by a '-'.  

### Documents produced, certificates and authorisations, additional references (D.E. 2/3):

Please refer to **Appendix 5: D.E. 2/3 Document Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure (SDP) is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Excise Warehouse identifier (enter the type code as applicable):

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C676	e.g., GB	EXW (excise warehouse)	Enter the authorisation reference for the excise warehouse.
C676	e.g., GB	EXWH (excise warehouse hydrocarbon oils)	Enter the authorisation reference for the excise warehouse.



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Free Zone authorisation details:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C600	e.g. GB	FZ	The Free Zone authorisation number.

Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-Customs duty tax types in D.E. 4/8 Method of Payment.

### Deferred Payment (D.E. 2/6):

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

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Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required when deferment is only being used for other taxes.

**Identification of Warehouse (D.E 2/7): Excise Warehouse**

Enter:

Warehouse type	Warehouse identifier
Code: Y (Non-customs warehouse).	Enter the excise warehouse reference number or excise warehouse ID.

**Holder of the authorisation identification number (D.E 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, SDE to be declared when Simplified Declaration Procedure is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	The EORI number of the authorisation holder.
Deferred Payment	DPO*	The EORI number of the DAN holder.
Excise Warehouse	EXW	Enter the EORI number or other reference of the excise warehouse authorisation holder.
Excise Warehouse – Hydrocarbon Oils	EXWH	Enter the EORI number or other reference of the excise warehouse authorisation holder.
Authorisation for a Free Zone	FZ	The EORI number of the authorisation holder.

\*CGU & DPO only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from

**Appendix 9: D.E. 4/8: Method of Payment Codes.**

When Simplified Declaration Procedure (SDP) is being used, only MOP codes E or R may be used.

**Location of Goods (D.E. 5/23):**

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
FZ authorisation.	Enter 'GBBYFZ'	Followed by the Free Zone ID No.

**Supervising Customs Office (D.E. 5/27):**

Enter the code for the supervising office for the excise warehouse from the list in **Appendix 17: D.E. 5/27 Supervising Office Code List.**

**Guarantee Type (D.E. 8/2)**

Enter Code `Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where the Method of Payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 0778:

**Union Additional Procedure Codes:**

F15

**National Additional Procedure Codes:**

000, 1EX

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Procedure Codes on a Customs declaration must all be in the same declaration category e.g.H1.

Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.

All items on the customs declaration must be being:

- Entered to the same excise warehouse.
- Removed from the same free zone and
- Have the same 4-digit procedure code (0778) in D.E. 1/10.

Entry under this Customs Procedure is a declaration that:

- The goods are eligible for excise warehousing.
- The goods will be removed from the free zone stated in D.E. 2/2 (Additional Information) as a PREMS statement without delay and in the same state and conditions as declared.

## **VOLUME 3 – Appendix 1: Requested procedure 07 (CDS)**

- The goods will be deposited without delay and in the same state and conditions as at removal from the free zone in the excise warehouse stated in D.E. 2/7 (Identification of Warehouse).
- Any additional security which may be needed will be provided and
- All other conditions and requirements associated with entry to the excise warehouse procedure will be met.
- All other conditions and requirements associated with removal from the free zone procedure will be met.

### **VAT**

Use of this procedure code gives relief from VAT which must be accounted for, if applicable, upon removal from the Excise Warehouse.

### **Excise**

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information) and code F06 in D.E. 1/11 (Additional Procedure Code).

**Requested procedure 40: Release to free circulation**

This Appendix contains the specific completion rules instructions for the 40-series Procedure Codes for Data Element 1/10 for Imports.

Use the index list below and the Procedure Codes completion notes to help you identify the correct code to use and for guidance on how to complete the declaration.

This Appendix includes Procedure Codes:

40 00: .....	2
40 51: .....	8
40 53: .....	16
40 54: .....	23
40 71: .....	29
40 78: .....	36

**Notes:**

The completion notes in this Appendix are a supplement to the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide.

This Appendix only contains any additional completion notes for each 4-digit Procedure Code and does not constitute full guidance on how the declaration should be completed.

Only one 4-digit Procedure Code can be declared against each goods item in D.E. 1/10, however, this may be tailored to the specific circumstances for the goods treatment by the use of multiple Additional Procedure Codes in D.E. 1/11.

These completion notes are supplemented by the D.E. 1/11 Additional Procedure Code Notes and therefore any instructions relating to the Additional Procedure Code (3-digit code for D.E. 1/11) are not included here and must be read in addition to this Appendix.

**40 00:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Entry for free-circulation and home use of non-Union goods (H1).

Entry for home use in the context of trade between the Union and any Special Fiscal Territory or other territory with which the EU has formed a Customs Union (H5) (Article 201, EU Reg. No. 952/2013 (UCC)) and where the goods have not been subject to any previous procedure.

**Conditions for Use:**

This Procedure Code is used to claim simultaneous release for free circulation and home use with the payment of any customs duties, or entry for home use in the context of trade between the Union and the countries with which it has formed a customs union of goods.

Any customs duties must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

**Notices:**

Notice 199: imported goods, customs procedures and customs debt

Notice 252: Valuation of imported goods for customs purposes, VAT and trade statistics

Notice 702: Imports (VAT)

**Declaration category:**

H1, H5, I1\* or C21.

\*Note: See notes under D.E. 1/2 below for the requirements of a simplified declaration, under additional declaration type B or E. When B or E is used, this additional declaration type is treated as an I1 declaration category, with a modified I1 data set, but without the submission of a subsequent supplementary declaration.

**Declaration Type (D.E. 1/1):**

Enter code: IM or CO.

For goods released to free circulation that have Customs Union status (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (D.E. 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'CO'. Code F15 must be declared in D.E. 1/11 (Additional Procedure Code).

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- If the goods do not have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'IM'.

### Additional Declaration Type (D.E. 1/2):

The following codes may be entered for this Procedure Code: A, B\*, C, D, E\*, F, J, K, Y or Z.

\*Please note that the Additional Declaration Type B or E may only be used where the Additional Procedure Code (D.E. 1/11) notes specifically allow. Where allowed, a B or E additional declaration type may be completed as an I1 declaration with a modified I1 data set (see the Notes section at the end of this Procedure Code for more details). In these instances, a subsequent supplementary declaration is not required.

The conventional rules for the Simplified Declaration Procedure apply where additional declaration types C or F are used – a normal I1 data set should be used, and a supplementary declaration must be submitted where required.

### Simplified Declaration/Previous Document (D.E. 2/1):

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
X	337 (Temporary Storage Declaration).	Enter the Temporary Storage Declaration or stock reference number.	Enter the goods item number from the Temporary Storage Declaration or stock reference.
Y (supplementary declarations only – elements SDE* or CLE*, DCR & DCS must be repeated in sequence when aggregation is used).	SDE (to represent the simplified declaration) or CLE (for the entry in declarant's records).	For SDE: Enter the MRN for the simplified declaration. For CLE: Enter the date of the EIDR	Enter the goods item number from the simplified declaration or the entry in declarants record's.
	DCR (to represent the DUCR).	For SDE & CLE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no's).	For SDE & CLE: Enter any part numbers associated with the DUCR.	
Z	355 (Entry Summary Declaration).	Enter the MRN for the Entry Summary Declaration.	Enter the goods item number from the Entry Summary Declaration.

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Document category	Previous document type	Previous document reference	Goods item identifier
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please Note that SDE represents the Simplified Declaration Procedure (SDP) and CLE represents the Entry In Declarant's Records (EIDR) procedure.

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, GEN45, unique reference number allocated to the consignment).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

If goods specified on the customs declaration are imported using non-EU packings, pallets or containers for which relief under Temporary Admission is claimed, enter the PAL additional information statements as appropriate.

The following AI statements may be required in D.E. 2/2:

Coverage	AI statement code	Details to be declared
Temporary Admission relief for Packings, EU Reg. No. 2015/2446, Article 228. See Annex C, para 3.10, Notice 3001.	PAL01	Enter 'TA Packings'.
Temporary Admission relief for Pallets, EU Reg. No. 2015/2446, Articles 208 & 209. See Annex C, para 2.14.2, Notice 3001.	PAL02	Enter 'TA Pallets'.
Temporary Admission relief for Containers, EU Reg. No. 2015/2446, Articles 208 & 209. See Annex C, para 2.14.2, Notice 3001.	PAL03	Enter 'TA Containers'.



**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure (SDP) is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-Customs duty tax types in D.E. 4/8 Method of Payment.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

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Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required when deferment is only being used for other taxes.

### Holder of the authorisation identification number (D.E. 3/39):

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, SDE to be declared when Simplified Declaration Procedure is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	The EORI number of the authorisation holder.
Deferred Payment	DPO*	The EORI number of the DAN holder.

\*CGU & DPO are only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

### Tax Type (D.E. 4/3):

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

### Method of Payment (D.E. 4/8):

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Simplified Declaration Procedure (SDP) or Entry in Declarant's records (EIDR) is being used, only MOP codes E or R may be used.

### Guarantee Type (D.E. 8/2):

Enter Code Y where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

### Guarantee Reference (D.E. 8/3):

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where Method of Payment codes N or P are declared in D.E. 4/8 Method of Payment.

### Additional Procedure Codes (D.E. 1/11):

The following Additional Procedure Codes may be used with Procedure Code 4000:

#### Union Additional Procedure Codes:

C01-C04, C06-C61, E01, E02, F15, F21, F22, F45

#### National Additional Procedure Codes:

000, 0GD, 1AT, 1BN, 1CD, 1CG, 1CL, 1DP, 1ES, 1IL, 1LV, 1MO, 1NC, 1NN, 1NO, 1NP, 1NV, 1PF, 1RC, 1RE, 1RV, 1SC, 1TO, 2DP, 2LV, 2MO

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

**VAT**

The use of this requested procedure is dependent on the payment of any VAT, where applicable.

**Security Required**

No security is needed for tariff quota relief unless a claim to preferential rates or tariff quota cannot be confirmed from the supporting documents.

Documents which were not available at the time of importation and which potentially substantiate a claim to quota relief must always be sent to the officer as indicated by either form C1411 or form C1412 which will be issued as appropriate when the goods are released on security for duty.

**Excise**

The use of this requested procedure is dependent on the payment of any excise duties, where applicable.

**Additional Declaration Type B (D.E. 1/2) Modified I1 Data Set:**

Additional declaration type B or E is only allowed with Procedure Code D.E. 1/10 where the Additional Procedure Codes (D.E. 1/11) specifically allow.

Where a type B or E (modified I1 data set) may be used, the following data elements must be completed as a minimum:

- D.E. 1/1
- D.E. 1/2
- D.E. 1/6
- D.E. 1/9
- D.E. 1/10
- D.E. 1/11
- D.E. 2/1
- D.E. 2/2
- D.E. 2/3
- D.E. 2/6\*
- D.E. 2/7\*
- D.E. 3/1 &/ or 3/2
- D.E. 3/15 &/ or 3/16
- D.E. 3/18
- D.E. 3/19 &/ or 3/20\*
- D.E. 3/21\*
- D.E. 3/24\*
- D.E. 3/26\*
- D.E. 3/39
- D.E. 4/1
- D.E. 4/3\*
- D.E. 4/4\*
- D.E. 4/5\*
- D.E. 4/6\*

- D.E. 4/7\*
- D.E. 4/8\*
- D.E. 4/9\*
- D.E. 4/10
- D.E. 4/14
- D.E. 4/16
- D.E. 4/17
- D.E. 5/8
- D.E. 5/14
- D.E. 5/21\*
- D.E. 5/23
- D.E. 5/26\*
- D.E. 5/27\*
- D.E. 6/1
- D.E. 6/8 to 6/11
- D.E. 6/14 to 6/17
- D.E. 6/18
- D.E. 7/2
- D.E. 7/10
- D.E. 8/6\*

\*Only required as per main Volume 3, import data element completion rules.

**40 51:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Entry for free-circulation and home use of non-Union goods (H1) where the goods have been previously entered to inward processing (Article 256 EU Reg. No. 952/2013 (UCC)).

Entry for home use in the context of trade between the Union and any Special Fiscal Territory or other territory with which the EU has formed a Customs Union (H5) where the goods have been previously entered to inward processing (Article 256 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim simultaneous release for free circulation and home use with the payment of any customs duties, or entry for home use in the context of trade between the Union and the countries with which it has formed a customs union of goods for goods which were previously entered to IP.

Any customs duties must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

An Inward Processing (IP) authorisation, valid at the time the goods were entered to IP, is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or

declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under the Inward Processing (IP) procedure must be held. A duty calculation worksheet to verify any duty override calculations will be required (see D.E. 2/3 Document Codes).

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held at the time the goods were entered to IP. Where the additional declaration type used in D.E. 1/2 is: Z authorisation to use the Entry in Declarant's Records (EIDR) must also be held.

Additional declaration type (D.E. 1/2): Z cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in D.E. 2/2 may only be used with code A in D.E. 1/2.

For Authorisations by Customs Declaration (simplified authorisation) the annual usage allowed is 3 per calendar year. Each individual transaction claiming the Authorisation by Customs Declaration is subject to a goods item value limit (D.E. 4/14) of £500,000. Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

**Notices:**

Notice 199: imported goods, customs procedures and customs debt

Notice 252: Valuation of imported goods for customs purposes, VAT and trade statistics

Notice 702: Imports (VAT)

Notice 3001: customs special procedures for the Union Customs Code

Information can be found on Inward Processing on Gov.UK:

<https://www.gov.uk/guidance/inward-processing>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H1 or H5.

**Declaration Type (D.E. 1/1):**

Enter code: IM or CO.

For goods released to free circulation that have Customs Union status (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (D.E. 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'CO'. Code F15 must be declared in D.E. 1/11 (Additional Procedure Code).
- If the goods do not have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'IM'.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be entered for this Procedure Code: A or Z.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

<b>Document category</b>	<b>Previous document type</b>	<b>Previous document reference</b>	<b>Goods item identifier</b>
Y (supplementary declarations only – elements CLE*, DCR & DCS must be repeated in sequence when aggregation is used).	CLE (for the entry in declarant's records (EIDR)).	For CLE: Enter the date of the EIDR	Enter the goods item number from the entry in declarants record's.
	DCR (to represent the DUCR).	For CLE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no's).	For CLE: Enter any part numbers associated with the DUCR.	
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	MRN (Declaration/notification).	Enter the MRN of the declaration used to enter the goods to IP.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please note that CLE represents the Entry in Declarant's Records (EIDR) procedure.

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, GEN45, unique reference number allocated to the consignment).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

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The following AI statements may be required in D.E. 2/2:

<b>Coverage</b>	<b>AI Statement code</b>	<b>Details to be declared</b>
<i>Authorisation by Customs Declaration only:</i> Inward Processing Authorisation granted on the declaration at the time of entry to the procedure.	00100	Enter 'Discharge of Simplified Authorisation'. <b>Note:</b> <i>Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.</i>
<i>Full authorisation holders only:</i> Discharge of Inward Processing (Article 241(1) EU Reg. No. 2015/2446 (DA)).	10200	Enter 'IP' followed by the relevant authorisation number or INF number.
Discharge of Inward Processing (specific commercial policy measures): Where goods placed under the inward processing procedure are subject to specific commercial policy measures and such measures continue to be applicable at the time when the goods, whether in the form of processed products or not, are placed under a subsequent customs procedure (refer to Notice 3001).	10300	Enter 'IP CPM'.
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
<i>Use with A.86(3) UCC debt rules only:</i> Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules. This AI code must be used with D.E.1/11 Additional Procedure Code F44. See D.E.1/11 Additional Procedure Code notes for details.	GEN86	Enter 'Article 86(3)'.
Duty calculation override. <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i>	OVR01	Enter 'Duty override claimed' followed by a plain text description of the reason for the override. For example: Duty override claimed Inward Processing

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### Documents produced, certificates and authorisations, additional references (D.E. 2/3):

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C514 to be declared when EIDR is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Required by holders of a full Inward Processing authorisation only:

Enter the IP authorisation number valid at the time the goods were entered to IP:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C601	e.g. GB	IPO	Inward Processing authorisation number.

Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-Customs duty tax types in D.E. 4/8 Method of Payment.

Inward Processing declarations where Article 86(3) UCC customs debt rules are being used:

Enter:

Document code	Document identifier:	Document status
9WKS	Reference number of the commercial records detailing the duty calculation.	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.



**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required when deferment is only being used for other taxes.

**Holder of the authorisation identification number (D.E. 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, EIR to be declared when Entry in Declarant’s Records (EIDR) is being used).

The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	The EORI number of the authorisation holder.
Deferred Payment	DPO*	The EORI number of the DAN holder.
Inward Processing	IPO	The EORI number of the authorisation holder of IP at the time of entry to the procedure.

\*CGU & DPO are only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Tax Base (D.E. 4/4):**

D.E. 4/4 is required where AI statement code OVR01 is entered in D.E. 2/2 (Additional Information). Enter the measurement unit code of ‘GBP’ followed by the value of the goods originally entered to inward processing.

**Payable Tax Amount (D.E. 4/6):**

Enter the amount of revenue due, against each tax type on the compensating products being released to free circulation.

Document code 9WKS should be entered in D.E. 2/3 (Document Codes).

**Total Taxes (D.E.4/7):**

Enter the total amount of taxes due on the goods. This should equal the amount of tax manually calculated for each tax type (as per D.E.4/6).

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Entry in Declarant’s records (EIDR) is being used, only MOP codes E or R may be used.

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the processed/ compensating products resulting from inward processing and now being released to free circulation.

**Location of Goods (D.E. 5/23):**

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
Full IP authorisation	Enter ‘GBBYIP’.	Followed by the IP authorisation number.
Authorisation by Customs Declaration	Enter ‘GBBU’.	Followed by the appropriate GB UN/LOCODE code*.

\*Select the GB UN/LOCODE code from **Appendix 16I: D.E. 5/23: Goods Location Codes: GB Place Names and UN/LOCODE Codes** for the nearest place name to the premises where the goods are located.

**Supervising Customs Office (D.E. 5/27)**

Enter the supervising customs office code applicable for the Inward Processing authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

For fully authorised traders, the Supervising Customs Office shown on the authorisation for Inward Processing, or;

Where an authorisation is granted under ‘Authorisation by Customs Declaration’, enter the SPOFF code ‘GBBEL004’ for the HMRC National Import Relief Unit (NIRU).

**Details of Goods (D.E. 6/8 – 6/17):**

Enter the details of the goods in terms of the processed/ compensating products.

**Guarantee Type (D.E. 8/2)**

Enter Code ‘Y’ where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where the Method of Payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional Procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 4051:

**Union Additional Procedure Codes:**

A04, C01-C04, C06-C61, F15, F44 & F45

**National Additional Procedure Codes:**

000, 1MO, 1RE, 1RV, 1XT, 2MO

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g.H1.
- Code F44 may not be used on the diversion to Free Circulation unless F44 was also quoted on the original declaration (in D.E.1/11 (Additional Procedure Code) placing the goods under IP.
- Where the authorisation was granted at the time of entry to IP under the Authorisation by Customs Declaration a copy of the authorisation letter issued by NIRU must be provided to Customs (on request) unless the MRN details of the declaration have been declared in D.E. 2/1 (Previous Documents).
- If the goods were first entered to IP in another member state, you must use Procedure Code 4054 instead.
- Agents must have prior written approval from the authorisation holder to enter goods to IP on their behalf and ensure a copy of the declaration is returned to the holder.
- Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.

**VAT**

The use of this requested procedure is dependent on the payment of any VAT duties, where applicable.

**Security Required**

No security is needed for tariff quota relief unless a claim to preferential rates or tariff quota can't be confirmed from the supporting documents.

When replacements are imported under the Standard Exchange System (SES) with earlier exportation, security for the potential Customs Duty on the full value is needed, by deposit or guarantee. Security will be discharged when evidence is produced of the prior export of the goods being replaced.

**Excise**

The use of this requested procedure is dependent on the payment of any excise duties, where applicable.

**40 53:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Entry for free-circulation and home use of non-Union goods (H1) where the goods have been previously entered to temporary admission (Article 250 EU Reg. No. 952/2013 (UCC)).

Entry for home use in the context of trade between the Union and any Special Fiscal Territory or other territory with which the EU has formed a Customs Union (H5) where the goods have been previously entered to temporary admission (Article 250 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim simultaneous release for free circulation and home use with the payment of any customs duties, or entry for home use in the context of trade between the Union and the countries with which it has formed a customs union of goods, for goods which were previously entered to temporary admission (TA).

Any customs duties must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

A Temporary Admission (TA) authorisation, valid at the time the goods were entered to TA, is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under the Temporary Admission (TA) procedure must be held.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held at the time the goods were entered to TA. Where the additional declaration type used in D.E. 1/2 is: Z authorisation to use Entry in Declarant's Records (EIDR) must also be held.

Additional declaration type (D.E. 1/2): Z cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in D.E. 2/2 may only be used with code A in D.E. 1/2.

Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibition or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

**Notices:**

Notice 199: imported goods, customs procedures and customs debt

Notice 252: Valuation of imported goods for customs purposes, VAT and trade statistics

Notice 702: Imports (VAT)

Information can be found on Temporary Admission on Gov.UK:

<https://www.gov.uk/guidance/temporary-admission>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H1 or H5.

**Declaration Type (D.E. 1/1):**

Enter code: IM or CO.

For goods released to free circulation that have Customs Union status (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (D.E. 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'CO'. Code F15 must be declared in D.E. 1/11 (Additional Procedure Code).
- If the goods do not have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'IM'.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be entered for this Procedure Code: A or Z.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

<b>Document category</b>	<b>Previous document type</b>	<b>Previous document reference</b>	<b>Goods item identifier</b>
Y (supplementary declarations only – elements CLE*, DCR & DCS must be repeated in sequence when aggregation is used).	CLE (for the entry in declarant's records (EIDR)).	For CLE: Enter the date of the EIDR	Enter the goods item number from the entry in declarants record's.
	DCR (to represent the DUCR).	For CLE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no's).	For CLE: Enter any part numbers associated with the DUCR.	
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.

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Document category	Previous document type	Previous document reference	Goods item identifier
Z	MRN (Declaration/notification).	Enter the MRN of the declaration used to enter the goods to TA.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please note that CLE represents the Entry in Declarant's Records (EIDR) procedure.

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, GEN45, unique reference number allocated to the consignment).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI Statement code	Details to be declared
<i>Authorisation by Customs Declaration only: Temporary Admission Authorisation granted on the declaration at the time of entry to the procedure.</i>	00100	Enter 'Discharge of Simplified Authorisation'. <b>Note:</b> Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.
<i>Full authorisation holders only: Discharge of Temporary Admission (Article 238 EU Reg. No. 2015/2446 (DA)).</i>	10500	Enter 'TA' followed by the relevant authorisation number.
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
Duty calculation override <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i>	OVR01	Enter 'Duty override claimed' followed by a plain text description of the reason for the override.  For example: Duty override claimed Temporary Admission with Partial Relief

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Coverage	AI Statement code	Details to be declared
To be used by EIDR authorised auction houses only; To be used to declare the date of auction sale (tax point) and the hammer price for revenue calculation purposes.	AUC01	Enter the date the goods were sold followed by the hammer price

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C514 to be declared when EIDR is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Required by holders of a full Temporary Admission authorisation only:

Enter the TA authorisation number valid at the time the goods were entered to TA:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C516	e.g. GB	TEA	Temporary Admission authorisation number.

Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

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Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-Customs duty tax types in D.E. 4/8 Method of Payment.

### Deferred Payment (D.E. 2/6):

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required when deferment is only being used for other taxes.

### Holder of the authorisation identification number (D.E 3/39):

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, EIR to be declared when Entry in Declarant's Records (EIDR) is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	The EORI number of the authorisation holder.
Deferred Payment	DPO*	The EORI number of the DAN holder.
Temporary Admission	TEA	The EORI number of the authorisation holder of TA at the time of entry to the procedure.

\*CGU & DPO are only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

### Tax Type (D.E. 4/3):

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.



**Tax Base (D.E. 4/4): (For use on TA with partial relief declarations only).**

D.E. 4/4 is required where AI statement code OVR01 is entered in D.E. 2/2 (Additional Information). Enter the measurement unit code of 'GBP' followed by the amount of any revenue paid against each tax type (D.E. 4/3) whilst the goods were held under TA (TA with partial relief only).

**Payable Tax Amount (D.E. 4/6):**

Enter the amount of revenue due, against each tax type on the goods release to free circulation (minus any revenue previously paid, see D.E. 4/4).

Enter the MRN of the customs declaration originally used to enter the goods to TA in D.E. 2/1 as a previous document as evidence of the manual revenue calculation.

**Total Taxes (D.E.4/7):**

Enter the total amount of taxes due on the goods. This should equal the amount of tax manually calculated for each tax type (as per D.E.4/6).

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Entry in Declarant's records (EIDR) is being used, only MOP codes E or R may be used.

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the goods on their release to free circulation (for example, auction hammer price).

**Location of Goods (D.E. 5/23):**

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
Full TA authorisation	Enter 'GBBYTA'	Followed by the TA authorisation number'
Authorisation by Customs Declaration	Enter 'GBBU'	Followed by the appropriate GB UN/LOCODE code*'

\*Select the GB UN/LOCODE code from **Appendix 16: D.E. 5/23: Goods Location Codes: GB Place Names and UN/LOCODE Code List** for the nearest place name to the premises where the goods are located.

**Supervising Customs Office (D.E. 5/27)**

Enter the supervising customs office code applicable for the Temporary Admission authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

For fully authorised traders, the Supervising Customs Office shown on the authorisation for Temporary Admission or;

Where an authorisation is granted under 'Authorisation under Customs Declaration', enter the SPOFF Code GBSFY001 for HMRC NTAS (National Temporary Admission Seat).

**Guarantee Type (D.E. 8/2)**

Enter Code 'Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where the Method of Payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional Procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 4053:

**Union Additional Procedure Codes:**

C01-C04, C06-C61, F15, F45

**National Additional Procedure Codes:**

000, 1RE, 1RV

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Entry under this procedure code is an undertaking by the importer to produce on demand by an officer of HMRC, commercial documentation as verification that the goods have been dispatched onward to a Special Fiscal Territory of another member state or a country with which the EU has formed a customs union.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g.H1.
- Where the authorisation was granted at the time of entry to TA under the Authorisation by Customs Declaration a copy of the authorisation letter issued by NTAS must be provided to Customs (on request) unless the MRN details of the declaration have been declared in D.E. 2/1 (Previous Documents).
- Agents must have prior written approval from the authorisation holder to enter goods to TA on their behalf and ensure a copy of the declaration is returned to the holder.

**VAT**

The use of this requested procedure is dependent on the payment of any VAT, where applicable.

**Security Required**

No security is needed for tariff quota relief unless a claim to preferential rates or tariff quota can't be confirmed from the supporting documents.

**Excise**

The use of this requested procedure is dependent on the payment of any excise duties, where applicable.

**40 54:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Entry for free-circulation and home use of non-Union goods (H1) where the goods have been previously entered to inward processing in another member state (Articles 211(1) & 256 EU Reg. No. 952/2013 (UCC)).

Entry for home use in the context of trade between the Union and any Special Fiscal Territory or other territory with which the EU has formed a Customs Union (H5) where the goods have been previously entered to inward processing in another member state (Articles 211(1) & 256 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim simultaneous release for free circulation and home use with the payment of any customs duties, or entry for home use in the context of trade between the Union and the countries with which it has formed a customs union of goods for goods which were previously entered to inward processing (IP) in another member state.

Any customs duties must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

A full, multi-state Inward Processing (IP) authorisation, valid at the time the goods were entered to IP, is needed to use this customs procedure, see conditions and requirements detailed in Notice 3001.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under the Inward Processing (IP) procedure must be held. A duty calculation worksheet to verify any duty override calculations will be required (see D.E. 2/3 Document Codes).

The use of this procedure is subject to a full multi-state authorisation being held for IP.

Authorisation by Customs Declaration cannot be used with this Procedure Code.

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

This Procedure Code may not be used with Simplified Declaration Procedure (SDP) or Entry in Declarant's Records (EIDR).

**Notices:**

Notice 199: imported goods, customs procedures and customs debt

Notice 252: Valuation of imported goods for customs purposes, VAT and trade statistics

Notice 702: Imports (VAT)

Notice 3001: customs special procedures for the Union Customs Code

## VOLUME 3 – Appendix 1: Requested procedure 40 (CDS)

Information can be found on Inward Processing on Gov.UK:

<https://www.gov.uk/guidance/inward-processing>

Notice 3001: customs special procedures for the Union Customs Code

### Declaration category:

H1 or H5.

### Declaration Type (D.E. 1/1):

Enter code: IM or CO.

For goods released to free circulation that have Customs Union status (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (D.E. 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'CO'. Code F15 must be declared in D.E. 1/11 (Additional Procedure Code).
- If the goods do not have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'IM'.

### Additional Declaration Type (D.E. 1/2):

The following codes may be entered for this Procedure Code: A.

### Simplified Declaration/Previous Document (D.E. 2/1):

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	MRN (Declaration/notification).	Enter the MRN of the declaration used to enter the goods to IP.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

### Additional Information (D.E. 2/2):

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, GEN45, unique reference number allocated to the consignment).

## VOLUME 3 – Appendix 1: Requested procedure 40 (CDS)

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI Statement code	Details to be declared
<i>Full authorisation holders only:</i> Discharge of Inward Processing (Article 241(1) EU Reg. No. 2015/2446 (DA)).	10200	Enter 'IP' followed by the relevant authorisation number or INF number.
Discharge of Inward Processing (specific commercial policy measures): Where goods placed under the inward processing procedure are subject to specific commercial policy measures and such measures continue to be applicable at the time when the goods, whether in the form of processed products or not, are placed under a subsequent customs procedure (refer to Notice 3001).	10300	Enter 'IP CPM'.
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
<i>Use with A.86(3) UCC debt rules only:</i> Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules. This AI code must be used with D.E.1/11 Additional Procedure Code F44. See D.E.1/11 Additional Procedure Code notes for details.	GEN86	Enter 'Article 86(3)'.
Duty calculation override. <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i>	OVR01	Enter 'Duty override claimed' followed by a plain text description of the reason for the override. For example: Duty override claimed Inward Processing

### Documents produced, certificates and authorisations, additional references (D.E. 2/3):

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

## VOLUME 3 – Appendix 1: Requested procedure 40 (CDS)

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C601 to be declared when a full IP authorisation is held). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Required on all IP declarations:

Enter the IP authorisation number valid at the time the goods were entered to IP:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C601	e.g. GB	IPO	Inward Processing authorisation number.

Document code	Document identifier	Document status
C603	Enter the INF1 reference number.	Use document status code AE if authorised for globalised INF1s (certification not required). Otherwise, use status code AC if certification is required.

Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-Customs duty tax types in D.E. 4/8 Method of Payment.

## VOLUME 3 – Appendix 1: Requested procedure 40 (CDS)

Inward Processing declarations where Article 86(3) UCC customs debt rules are being used:

Enter:

Document code	Document identifier:	Document status
9WKS	Reference number of the commercial records detailing the duty calculation.	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

### Deferred Payment (D.E. 2/6):

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required when deferment is only being used for other taxes.

### Holder of the authorisation identification number (D.E. 3/39):

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, IPO to be declared when Inward Processing with a full authorisation is being used).

The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	The EORI number of the authorisation holder.
Deferred Payment	DPO*	The EORI number of the DAN holder.
Inward Processing	IPO	The EORI number of the authorisation holder of IP at the time of entry to the procedure.

\*CGU & DPO are only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Tax Base (D.E. 4/4):**

D.E. 4/4 is required where AI statement code OVR01 is entered in D.E. 2/2 (Additional Information). Enter the measurement unit code of 'GBP' followed by the value of the goods originally entered to inward processing.

**Payable Tax Amount (D.E. 4/6):**

Enter the amount of revenue due, against each tax type on the compensating products being released to free circulation.

Document code 9WKS should be entered in D.E. 2/3 (Document Codes).

**Total Taxes (D.E.4/7):**

Enter the total amount of taxes due on the goods. This should equal the amount of tax manually calculated for each tax type (as per D.E.4/6).

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the processed/ compensating products resulting from inward processing and now being released to free circulation.

**Location of Goods (D.E. 5/23):**

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
Full IP authorisation	Enter 'GBBYIP'.	Followed by the IP authorisation number.

**Supervising Customs Office (D.E. 5/27)**

Enter the supervising customs office code applicable for the Inward Processing authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

**Details of Goods (D.E. 6/8 – 6/17):**

Enter the details of the goods in terms of the processed/ compensating products.

**Guarantee Type (D.E. 8/2)**

Enter Code 'Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where the Method of Payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional Procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 4054:

**Union Additional Procedure Codes:**

A04, F15, F44



**National Additional Procedure Codes:**

000, 1RE, 1RV

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g.H1.
- Code F44 may not be used on the diversion to Free Circulation unless F44 was also quoted on the original declaration (in D.E.1/11 (Additional Procedure Code) placing the goods under IP.
- The INF1 must be used to provide the information on the original entry of the goods to IP in the other Member State.
- If the goods were first entered to IP in the same member state as discharge, you must use Procedure Code 40 51 instead.
- Agents must have prior written approval from the authorisation holder to enter goods to IP on their behalf and ensure a copy of the declaration is returned to the holder.
- Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.

**VAT**

The use of this requested procedure is dependent on the payment of any VAT duties, where applicable.

**Security Required**

No security is needed for tariff quota relief unless a claim to preferential rates or tariff quota can't be confirmed from the supporting documents.

When replacements are imported under the Standard Exchange System (SES) with earlier exportation, security for the potential Customs Duty on the full value is needed, by deposit or guarantee. Security will be discharged when evidence is produced of the prior export of the goods being replaced.

**Excise**

The use of this requested procedure is dependent on the payment of any excise duties, where applicable.

**40 71:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Entry for free-circulation and home use of non-Union goods (H1) where the goods are being released from a Customs Warehouse (Article 240 EU Reg. No. 952/2013 (UCC)).

Entry for home use in the context of trade between the Union and any Special Fiscal Territory or other territory with which the EU has formed a Customs Union (H5) (Article 201, EU Reg. No. 952/2013 (UCC)) where the goods are being released from a Customs Warehouse (Article 240 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim simultaneous release for free circulation and home use with the payment of any customs duties, or entry for home use in the context of trade between the Union and the countries with which it has formed a customs union of goods for goods which are being released from a Customs Warehouse (CW).

Any customs duties must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

A Customs Warehousing (CW) authorisation is needed to use this customs procedure, see conditions and requirements detailed in Notice 3001.

The MRN of this declaration must be provided to the warehousekeeper for their records as evidence that the goods have been entered to a customs procedure.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

The use of this procedure is subject to an authorisation being held for CW.

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

**Notices:**

Notice 199: imported goods, customs procedures and customs debt

Notice 252: Valuation of imported goods for customs purposes, VAT and trade statistics

Notice 702: Imports

Information can be found on Customs Warehousing on Gov.UK:

<https://www.gov.uk/guidance/customs-warehousing>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H1, H5 or I1\*.

\*Note: See notes under D.E. 1/2 below for the requirements of a simplified declaration, under additional declaration type B or E. When B or E is used, this additional declaration type is treated as an I1 declaration category, with a modified I1 data set, but without the submission of a subsequent supplementary declaration.

**Declaration Type (D.E. 1/1):**

Enter code: IM or CO.

For goods released to free circulation that have Customs Union status (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (D.E. 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'CO'.

## VOLUME 3 – Appendix 1: Requested procedure 40 (CDS)

- If the goods do not have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'IM'.

### Additional Declaration Type (D.E. 1/2):

The following codes may be entered for this Procedure Code: A, B\* or Z.

\*Please note that the Additional Declaration Type B may only be used where the Additional Procedure Code (D.E. 1/11) notes specifically allow. Where allowed, a B additional declaration type may be completed as an I1 declaration with a modified I1 data set (see the Notes section at the end of this Procedure Code for more details). In these instances, a subsequent supplementary declaration is not required.

### Simplified Declaration/Previous Document (D.E. 2/1):

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
Y (supplementary declarations only – elements CLE*, DCR & DCS must be repeated in sequence when aggregation is used).	CLE (for the entry in declarant's records (EIDR)).	For CLE: Enter the date of the EIDR	Enter the goods item number from the entry in declarants record's.
	DCR (to represent the DUCR).	For CLE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no's).	For CLE: Enter any part numbers associated with the DUCR.	
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please Note that CLE represents the Entry In Declarant's Records (EIDR) procedure.

### Additional Information (D.E. 2/2):

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, PREMS, non-GB warehouse name and address).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

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The following AI statements may be required in D.E. 2/2:

Coverage	AI Statement code	Details to be declared
Premises Name and Address. <b>Note:</b> <i>If the premises code in D.E. 2/7 (Identification of Warehouse) is that of a UK allocated warehouse, do not complete a PREMS AI Statement.</i>	PREMS	Enter the full name, address and country of the warehouse where the goods can be examined.  Enter the Premises Country Code as a suffix to the Premises Name and Address separated by a '-'.

### Documents produced, certificates and authorisations, additional references (D.E. 2/3):

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C514 to be declared when EIDR is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

#### Customs Warehouse authorisation details:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C517	e.g. GB	CWP ( <i>Private Customs Warehouse</i> )	The customs warehouse authorisation number.
C518	e.g. GB	CW1 ( <i>public customs warehouse type 1</i> )	The customs warehouse authorisation number.
C519	e.g. FR	CW2* ( <i>public customs warehouse type 2</i> )	The customs warehouse authorisation number.

\*Please note: CW2 must not be used with GB.

Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-Customs duty tax types in D.E. 4/8 Method of Payment.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required when deferment is only being used for other taxes.

**Identification of warehouse (D.E 2/7):**

Enter:

Warehouse type	Warehouse identifier
codes: R (public type 1) S (public type 2)* T (public type 3)* U (private)	Followed by the warehouse reference number or warehouse ID.

\* Warehouse types S & T may not be used with any warehouse ID with a country code of GB.

**Holder of the authorisation identification number (D.E 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, EIR to be declared when Entry in Declarant’s Records (EIDR) is being used).

The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	The EORI number of the authorisation holder.
Deferred Payment	DPO*	The EORI number of the DAN holder.
Authorisation for a private customs warehouse	CWP	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 1	CW1	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 2**	CW2**	The EORI number of the authorisation holder.

\*CGU & DPO are only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\*CW2 cannot be used with GB.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Entry in Declarant’s records (EIDR) is being used, only MOP codes E or R may be used.

**Location of Goods (D.E. 5/23):**

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
CW authorisation	Enter 'GBBYCW'	Followed by the warehouse ID.

**Supervising Customs Office (D.E. 5/27)**

Enter the supervising customs office code applicable for the Customs Warehousing authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

**Guarantee Type (D.E. 8/2)**

Enter Code 'Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where the Method of Payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional Procedure Codes (D.E.1/11):**

The following additional procedure codes may be used with Procedure Code 4071:

**Union Additional Procedure Codes:**

C01-C04, C06-C61, E01, E02, F15, F21, F22, F45

**National Additional Procedure Codes:**

000, 1BN, 1CL, 1DP, 1ES, 1MO, 1NC, 1NN, 1NO, 1NP, 1NV, 1PF, 1RC, 1RE, 1RV, 1TO, 1VW, 1XT, 1XW, 2DP, 2MO

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Entry under this procedure code is an undertaking by the importer to produce on demand by an officer of HMRC, commercial documentation as verification that the goods have been dispatched onward to a Special Fiscal Territory of another member state or a country with which the EU has formed a customs union.

Procedure Codes on a Customs declaration must all be in the same declaration category e.g.H1.

- Entry under this Procedure Code is a declaration that:
  - The goods are eligible for removal from warehousing.
  - The goods will be removed from the warehouse stated in D.E. 2/7 (identification of warehouse) without delay and in the same state and conditions as declared.
  - Any additional security which may be needed will be provided.
  - Any duties and vat due must be accounted for unless otherwise suspended.
  - All other conditions and requirements associated with removal from the customs warehouse procedure will be met.

All items on the customs declaration must be being removed from the same warehouse and have the previous procedure code of 71 (as the third and fourth digit) in D.E. 1/10 (Procedure Code).

**VAT**

The use of this requested procedure is dependent on the payment of any VAT, where applicable.

**Security Required**

No security is needed for tariff quota relief unless a claim to preferential rates or tariff quota cannot be confirmed from the supporting documents.

**Excise**

The use of this requested procedure is dependent on the payment of any excise duties, where applicable.

**Additional Declaration Type B (D.E. 1/2) Modified I1 Data Set:**

Additional declaration type B or E is only allowed with Procedure Code D.E. 1/10 where the Additional Procedure Codes (D.E. 1/11) specifically allow.

Where a type B or E (modified I1 Data Set) may be used, the following data elements must be completed as a minimum:

- |                      |                   |                     |
|----------------------|-------------------|---------------------|
| ▪ D.E. 1/1           | ▪ D.E. 3/19 &/ or | ▪ D.E. 4/16         |
| ▪ D.E. 1/2           | 3/20*             | ▪ D.E. 4/17         |
| ▪ D.E. 1/6           | ▪ D.E. 3/21*      | ▪ D.E. 5/8          |
| ▪ D.E. 1/9           | ▪ D.E. 3/24*      | ▪ D.E. 5/14         |
| ▪ D.E. 1/10          | ▪ D.E. 3/26*      | ▪ D.E. 5/21*        |
| ▪ D.E. 1/11          | ▪ D.E. 3/39       | ▪ D.E. 5/23         |
| ▪ D.E. 2/1           | ▪ D.E. 4/1        | ▪ D.E. 5/26*        |
| ▪ D.E. 2/2           | ▪ D.E. 4/3*       | ▪ D.E. 5/27*        |
| ▪ D.E. 2/3           | ▪ D.E. 4/4*       | ▪ D.E. 6/1          |
| ▪ D.E. 2/6*          | ▪ D.E. 4/5*       | ▪ D.E. 6/8 to 6/11  |
| ▪ D.E. 2/7*          | ▪ D.E. 4/6*       | ▪ D.E. 6/14 to 6/17 |
| ▪ D.E. 3/1 &/ or 3/2 | ▪ D.E. 4/7 *      | ▪ D.E. 6/18         |
| ▪ D.E. 3/15 &/ or    | ▪ D.E. 4/8*       | ▪ D.E. 7/2          |
| 3/16                 | ▪ D.E. 4/9*       | ▪ D.E. 7/10         |
| ▪ D.E. 3/18          | ▪ D.E. 4/10       | ▪ D.E. 8/6*         |
|                      | ▪ D.E. 4/14       |                     |

\*Only required as per main Volume 3, import data element completion rules.

**40 78:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Entry for free-circulation and home use of non-Union goods (H1) where the goods are being released from a Free Zone (Article 243 EU Reg. No. 952/2013 (UCC)).

Entry for home use in the context of trade between the Union and any Special Fiscal Territory or other territory with which the EU has formed a Customs Union (H5) (Article 201, EU Reg. No.



952/2013 (UCC)) where the goods are being released from a Free Zone (Article 243 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim simultaneous release for free circulation and home use with the payment of any customs duties, or entry for home use in the context of trade between the Union and the countries with which it has formed a customs union of goods for goods which are being released from a Free Zone (FZ).

Any customs duties must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

A Free Zone (FZ) authorisation is needed to use this customs procedure, see conditions and requirements detailed in Notice 3001.

The MRN of this declaration must be provided to the Free Zone Operator for their records as evidence that the goods have been entered to a customs procedure.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

The use of this procedure is subject to an authorisation being held for FZ.

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

**Notices:**

Notice 199: imported goods, customs procedures and customs debt

Notice 252: Valuation of imported goods for customs purposes, VAT and trade statistics

Notice 702: Imports

Information can be found on Free Zones in the Special Procedure Notice:

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H1, H5 or I1\*.

\*Note: See notes under D.E. 1/2 below for the requirements of a simplified declaration, under additional declaration type B or E. When B or E is used, this additional declaration type is treated as an I1 declaration category, with a modified I1 data set, but without the submission of a subsequent supplementary declaration.

**Declaration Type (D.E. 1/1):**

Enter code: IM or CO.

For goods released to free circulation that have Customs Union status (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (D.E. 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'CO'.
- If the goods do not have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'IM'.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be entered for this Procedure Code: A, B\*, C, J, Y or Z.

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\*Please note that the Additional Declaration Type B may only be used where the Additional Procedure Code (D.E. 1/11) notes specifically allow. Where allowed, a B additional declaration type may be completed as an I1 declaration with a modified I1 data set (see the Notes section at the end of this Procedure Code for more details). In these instances, a subsequent supplementary declaration is not required.

The conventional rules for the Simplified Declaration Procedure apply where additional declaration types C or F are used – a normal I1 data set should be used, and a supplementary declaration must be submitted where required.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

<b>Document category</b>	<b>Previous document type</b>	<b>Previous document reference</b>	<b>Goods item identifier</b>
X	337 (Temporary Storage Declaration).	Enter the Temporary Storage Declaration or stock reference number followed by the DUCR (as appropriate).	Enter the goods item number from the Temporary Storage Declaration or stock reference.
Y (supplementary declarations only – elements SDE or CLE*, DCR & DCS must be repeated in sequence when aggregation is used).	SDE (to represent the simplified declaration) or CLE (for the entry in declarant's records (EIDR)).	For SDE: Enter the MRN for the simplified declaration. For CLE: Enter the date of the EIDR	Enter the goods item number from the simplified declaration or the entry in declarants record's.
	DCR (to represent the DUCR).	For SDE & CLE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no's).	For SDE & CLE: Enter any part numbers associated with the DUCR.	
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please Note that SDE represents the Simplified Declaration Procedure (SDP) and CLE represents the Entry In Declarant's Records (EIDR) procedure.

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, PREMS, non-GB warehouse name and address).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI Statement code	Details to be declared
Premises Name and Address. <i>Note: If the premises code in D.E. 2/7 (Identification of Warehouse) is that of a UK allocated free zone, do not complete a PREMS AI Statement.</i>	PREMS	Enter the full name, address and country of the free zone where the goods can be examined.  Enter the Premises Country Code as a suffix to the Premises Name and Address separated by a '-'.  

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C514 to be declared when EIDR is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Free Zone authorisation details:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C600	e.g. GB	FZ	The Free Zone authorisation number.

Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-Customs duty tax types in D.E. 4/8 Method of Payment.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required when deferment is only being used for other taxes.

**Identification of warehouse (D.E 2/7):**

Enter:

Warehouse type	Warehouse identifier
codes: Z (Free-zone).	Free Zone identification number.

**Holder of the authorisation identification number (D.E 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, EIR to be declared when Entry in Declarant’s Records (EIDR) is being used).

The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	The EORI number of the authorisation holder.
Deferred Payment	DPO*	The EORI number of the DAN holder.

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Authorisation for a Free Zone	FZ	The EORI number of the authorisation holder.
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\*CGU & DPO are only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Simplified Declaration Procedure (SDP) is being used, only MOP codes E or R may be used.

**Location of Goods (D.E. 5/23):**

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
FZ authorisation.	Enter 'GBBYFZ'	Followed by the Free Zone ID.

**Supervising Customs Office (D.E. 5/27)**

Enter the supervising customs office code applicable for the Free Zone authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

**Guarantee Type (D.E. 8/2)**

Enter Code 'Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where the Method of Payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional procedure Codes (D.E.1/11):**

The following additional procedure codes may be used with Procedure Code 4078:

C01-C04, C06-C61, E01, E02, F15, F21, F22, F45

**National Additional Procedure Codes:**

000, 1BN, 1CL, 1DP, 1ES, 1MO, 1NC, 1NN, 1NO, 1NP, 1NV, 1PF, 1RC, 1RE, 1RV, 1TO, 2DP, 2MO

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g.H1.
- Entry under this Procedure Code is a declaration that:
  - The goods are eligible for removal from a free zone.

- The goods will be removed from the free zone stated in D.E. 2/7 (identification of warehouse) without delay and in the same state and conditions as declared.
- Any additional security which may be needed will be provided.
- Any duties and vat due must be accounted for unless otherwise suspended.
- All other conditions and requirements associated with removal from the free zone procedure will be met.
- All items on the customs declaration must be being removed from the same free zone and have the previous procedure code of 78 (as the third and fourth digit) in D.E. 1/10 (Procedure Code).

**VAT**

The use of this requested procedure is dependent on the payment of any VAT, where applicable.

**Security Required**

No security is needed for tariff quota relief unless a claim to preferential rates or tariff quota cannot be confirmed from the supporting documents.

**Excise**

The use of this requested procedure is dependent on the payment of any excise duties, where applicable.

**Additional Declaration Type B (D.E. 1/2) Modified I1 Data Set:**

Additional declaration type B or E is only allowed with Procedure Code D.E. 1/10 where the Additional Procedure Codes (D.E. 1/11) specifically allow.

Where a type B or E (modified I1 Data Set) may be used, the following data elements must be completed as a minimum:

- |                      |                   |                     |
|----------------------|-------------------|---------------------|
| ▪ D.E. 1/1           | ▪ D.E. 3/19 &/ or | ▪ D.E. 4/16         |
| ▪ D.E. 1/2           | 3/20*             | ▪ D.E. 4/17         |
| ▪ D.E. 1/6           | ▪ D.E. 3/21*      | ▪ D.E. 5/8          |
| ▪ D.E. 1/9           | ▪ D.E. 3/24*      | ▪ D.E. 5/14         |
| ▪ D.E. 1/10          | ▪ D.E. 3/26*      | ▪ D.E. 5/21*        |
| ▪ D.E. 1/11          | ▪ D.E. 3/39       | ▪ D.E. 5/23         |
| ▪ D.E. 2/1           | ▪ D.E. 4/1        | ▪ D.E. 5/26*        |
| ▪ D.E. 2/2           | ▪ D.E. 4/3*       | ▪ D.E. 5/27*        |
| ▪ D.E. 2/3           | ▪ D.E. 4/4*       | ▪ D.E. 6/1          |
| ▪ D.E. 2/6*          | ▪ D.E. 4/5*       | ▪ D.E. 6/8 to 6/11  |
| ▪ D.E. 2/7*          | ▪ D.E. 4/6*       | ▪ D.E. 6/14 to 6/17 |
| ▪ D.E. 3/1 &/ or 3/2 | ▪ D.E. 4/7*       | ▪ D.E. 6/18         |
| ▪ D.E. 3/15 &/ or    | ▪ D.E. 4/8*       | ▪ D.E. 7/2          |
| 3/16                 | ▪ D.E. 4/9*       | ▪ D.E. 7/10         |
| ▪ D.E. 3/18          | ▪ D.E. 4/10       | ▪ D.E. 8/6*         |
|                      | ▪ D.E. 4/14       |                     |

\*Only required as per main Volume 3, import data element completion rules.

**Requested Procedure 42: Release for free circulation with simultaneous onward supply to another member state**

This Appendix contains the specific completion rules instructions for the 42-series Procedure Codes for Data Element 1/10 for Imports.

Use the index list below and the Procedure Codes completion notes to help you identify the correct code to use and for guidance on how to complete the declaration.

This Appendix includes Procedure Codes:

42 00: .....	2
42 21: .....	9
42 51: .....	18
42 53: .....	27
42 54: .....	35
42 71: .....	43
42 78: .....	51

**Notes:**

The completion notes in this Appendix are a supplement to the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide.

This Appendix only contains any additional completion notes for each 4-digit Procedure Code and does not constitute full guidance on how the declaration should be completed.

Only one 4-digit Procedure Code can be declared against each goods item in D.E. 1/10, however, this may be tailored to the specific circumstances for the goods treatment by the use of multiple Additional Procedure Codes in D.E. 1/11.

These completion notes are supplemented by the D.E. 1/11 Additional Procedure Code Notes and therefore any instructions relating to the Additional Procedure Code (3-digit code for D.E. 1/11) are not included here and must be read in addition to this Appendix.

**42 00:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release for free circulation of goods simultaneously onward supplied to another Member State which are the subject of a VAT exempt (and where applicable excise duty-suspension) onward supply to another Member State (Article 143(2) of Directive 2006/112 and/ or Article 17(1)(b) of Directive 2008/118/EC), and where the goods have not been subject to any previous procedure.

**Conditions for Use:**

This Procedure Code is used to claim simultaneous release for free circulation and home use with the payment of any customs duties, or entry for home use in the context of trade between the Union and the countries with which it has formed a customs union of goods. These goods are then the subject of a VAT-exempt supply to another Member State and, when applicable, an excise-duty suspension. The VAT and applicable excise duty will be due in the Member State of final destination.

In order to use this procedure, the declarant must meet the conditions listed in Article 143(2) of Directive 2006/112/EC and, where applicable, the conditions listed in Article 17(1)(b) of Directive 2008/118/EC. The information required by Article 143 (2) of Directive 2006/112/EC shall be entered in D.E. 3/40 Additional fiscal references identification no.

Any customs duties must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Goods must be intended for onward supply to another Member State at the time this procedure is requested. The goods must be onward supplied:

- Within 30 days of the goods release to this customs procedure;
- In an unaltered state from the time of release to this customs procedure.

Evidence of an onward shipment contract must be declared in D.E. 2/3 (Document Codes).

The importer must be UK VAT registered or appoint a tax representative VAT registered in the UK to act on their behalf. The tax representative must meet the conditions of a tax representative as defined in sections 2.7 and 2.8 of Notice 702. The tax representative details should be declared in D.E. 3/16 and 3/20. The non-UK supplier who appointed the tax representative must be declared as the Seller in D.E. 3/24 or 3/25.

**OSR cannot be claimed if the UK importer or their UK appointed tax representative does not have a VAT registration number and an EORI.**

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

This Procedure Code may not be used with Entry in Declarant's Records (EIDR).



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### Notices:

Notice 199: imported goods, customs procedures and customs debt

Notice 252: Valuation of imported goods for customs purposes, VAT and trade statistics

Notice 702: Imports (VAT)

VAT Notice 702/7

### Declaration category:

H1 and I1.

### Declaration Type (D.E. 1/1):

Enter code: IM.

### Additional Declaration Type (D.E. 1/2):

The following codes may be entered for this Procedure Code: A, C, D, F or Y.

### Simplified Declaration/Previous Document (D.E. 2/1):

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
X	337 (Temporary Storage Declaration).	Enter the Temporary Storage Declaration or stock reference number.	Enter the goods item number from the Temporary Storage Declaration or stock reference.
Y (supplementary declarations only – elements SDE*, DCR & DCS must be repeated in sequence when aggregation is used).	SDE (to represent the simplified declaration).	For SDE: Enter the MRN for the simplified declaration.	Enter the goods item number from the simplified declaration (SDE).
	DCR (to represent the DUCR).	For SDE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no's).	For SDE: Enter any part numbers associated with the DUCR.	
Z	355 (Entry Summary Declaration).	Enter the MRN for the Entry Summary Declaration.	Enter the goods item number from the Entry Summary Declaration.
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.

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Document category	Previous document type	Previous document reference	Goods item identifier
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please note that SDE represents the Simplified Declaration Procedure (SDP).

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, ECONR, ID no. of the excise registered consignor).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

If goods specified on the customs declaration are imported using non-EU packings, pallets or containers for which relief under Temporary Admission is claimed, enter the PAL additional information statements as appropriate:

The following AI statements may be required in D.E. 2/2:

Coverage	AI statement code	Details to be declared
Excise Registered Consignor.	ECONR	Enter the Identification number of the excise registered consignor.
Onward Supply using Requested Procedure 42.	OSR42	Enter the Name and Address details of the party to whom the goods are being supplied. Enter the country of destination as a suffix to the address separated by '-'.
Temporary Admission relief for Packings, EU Reg. No. 2015/2446, Article 228. See Annex C, para 3.10, Notice 3001.	PAL01	Enter 'TA Packings'.
Temporary Admission relief for Pallets, EU Reg. No. 2015/2446, Articles 208 & 209. See Annex C, para 2.14.2, Notice 3001.	PAL02	Enter 'TA Pallets'.

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Coverage	AI statement code	Details to be declared
Temporary Admission relief for Pallets, EU Reg. No. 2015/2446, Article 208 & 209. See Annex C, para 2.14.2, Notice 3001.	PAL03	Enter 'TA Containers'.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure (SDP) is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Onward Transport details:

Using the code list in **Appendix 5: D.E. 2/3 Documents and Other Reference Codes**, select the appropriate document code between N703 to N787 to specify the onward means of transport. Enter the relevant code followed by:

- The identity number of the transport contract and
- The scheduled date of the onward transport.

Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-Customs duty tax types in D.E. 4/8 Method of Payment.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required when deferment is only being used for other taxes.

**Holder of the authorisation identification number (D.E 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, SDE to be declared when Simplified Declaration Procedure is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	The EORI number of the authorisation holder.
Deferred Payment	DPO*	The EORI number of the DAN holder.

\*CGU & DPO only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

**Additional Fiscal References Identification Number (D.E. 3/40)**

Enter the appropriate codes from the table below followed by the relevant VAT Registration number to identify the parties involved in the onward supply:

Code	Details to be declared
FR1	Enter the VAT identification number issued in the member state of importation for the importer designated or recognised under Article 201(1) of the VAT Directive as liable for payment of VAT. The number should begin with the ISO alpha-2 country code of the member state assigning the VAT number (for example, FR1GB123456789). <b>FR1 should be used for an importer that is established and VAT registered in the UK, it cannot be used by a non VAT registered person.</b>

Code	Details to be declared
FR2	Enter the VAT identification number of the customer who is liable for the VAT on the intra-community acquisition of goods in accordance with Article 200(1) of the VAT Directive. The number should begin with the ISO alpha-2 country code of the member state assigning the VAT number (for example, FR2FR123457845). <b>FR2 should be used for the customer in the member state where the goods are going to, it cannot be used by a non VAT registered person.</b>
FR3	Enter the VAT identification number issued in the member state of importation for the tax representative. The number should begin with the ISO alpha-2 country code of the member state assigning the VAT number (for example, FR3GB987654321). <b>FR3 should be used for a UK VAT registered/established agent appointed to act as an importer by a trader who is not established and VAT registered in the UK. The appointed agent/importer will be treated as importing and supplying the goods as the principal (see section 2.7 and 2.8 of VAT Notice 702: imports for the UK agent tax responsibilities), it cannot be used by a non VAT registered person.</b>

Where a single goods item is destined for onward supply to more than 1 receiving taxable person, each receiving taxable person's VAT Registration Number must be declared separately in D.E. 3/40 against code FR2.

A full audit trail must be held by the dispatching taxable person to identify the quantities shipped to each onward supply entity. Failure to provide these details on request may result in a demand for the relieved import VAT being issued

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Simplified Declaration Procedure (SDP) is being used, only MOP codes E or R may be used.

**Country of Destination Code (D.E. 5/8)**

Enter the appropriate code for the Member State of destination using the codes specified in **Appendix 13: Country Codes**, for example: JE for Jersey, GG for Guernsey. Non-UK Special Fiscal Territories should be declared using the Country Code shown for the Member State in **Appendix 13: Country Codes**.

**Guarantee Type (D.E. 8/2):**

Enter Code `Y` where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3):**

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where Method of Payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional Procedure Codes (D.E. 1/11):**

The following Additional Procedure Codes may be used with Procedure Code 4200:

**Union Additional Procedure Codes:**

E01, E02, F06, F15, F21, F22

**National Additional Procedure Codes:**

000, 1AT, 1BN, 1CD, 1CG, 1CL, 1ES, 1SC, 63P

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties. The payment of VAT or Excise duties may be suspended as these will be payable in the Customs Union Territory of destination.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer to produce on demand by an officer of HMRC, commercial documentation as verification that the goods have been onward supplied to another Member State.
- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g.H1.

**VAT**

Use of this procedure code gives relief from VAT which must be accounted for, if applicable, in the destination Member State.

**Security Required**

No security is needed for tariff quota relief unless a claim to preferential rates or tariff quota cannot be confirmed from the supporting documents.

**Excise**

Use of this procedure code gives relief from excise duty which must be accounted for, if applicable, in the destination Member State.

Additional procedure code F06 must be declared in D.E. 1/11 (Additional Procedure Code) to qualify for the exemption.

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information).

**42 21:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release for free circulation of goods simultaneously onward supplied to another Member State which are the subject of a VAT exempt (and where applicable excise duty-suspension) onward supply to another Member State (Article 143(2) of Directive 2006/112 and/ or Article 17(1)(b) of Directive 2008/118/EC), and where the goods are being re-imported following temporary export under outward processing (Articles 259 - 262 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim duty relief on goods re-imported under the outward processing (OP) procedure with simultaneous release for free circulation and home use with the payment of any customs duties due, or entry for home use in the context of trade between the Union and the countries with which it has formed a customs union of goods. These goods are then the subject of a VAT-exempt supply to another Member State and, when applicable, an excise-duty suspension. The VAT and applicable excise duty will be due in the Member State of final destination.

In order to use this procedure, the declarant must meet the conditions listed in Article 143(2) of Directive 2006/112/EC and, where applicable, the conditions listed in Article 17(1)(b) of Directive 2008/118/EC. The information required by Article 143 (2) of Directive 2006/112/EC shall be entered in D.E. 3/40 Additional fiscal references identification no. An OP authorisation, valid at the time of export, is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

Goods may be re-imported by a different person to the person who originally exported the goods under OP.

VAT relief cannot be claimed if the goods were sold while outside the European Union.

See conditions for use detailed in Notice 3001.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Codes used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Goods must be intended for onward supply to another Member State at the time this procedure is requested. The goods must be onward supplied:

- Within 30 days of the goods release to this customs procedure
- In an unaltered state from the time of release to this customs procedure

Evidence of an onward shipment contract must be declared in D.E. 2/3 (Document Codes).

Evidence of eligibility for customs duty relief under the Outward Processing (OP) procedure must be held. A duty calculation worksheet to verify any duty override calculations will be required (see D.E. 2/3 Document Codes).

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held at the time the goods were exported under OP.

Where the additional declaration type used in D.E. 1/2 is: C, F or Y authorisation to use the Simplified Declaration Procedures (SDP) must also be held.

Additional declaration types (D.E. 1/2): C, F or Y cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in D.E. 2/2 may only be used with codes A and D in D.E. 1/2.

For Authorisations by Customs Declaration (simplified authorisation) the annual usage allowed is 3 per calendar year. Each individual transaction claiming the Authorisation by Customs Declaration is subject to a goods item value limit (D.E. 4/14) of £500,000. Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.

The importer must be UK VAT registered or appoint a tax representative VAT registered in the UK to act on their behalf. The tax representative must meet the conditions of a tax representative as defined in sections 2.7 and 2.8 of Notice 702. The tax representative details should be declared in D.E. 3/16 and 3/20. The non-UK supplier who appointed the tax representative must be declared as the Seller in D.E. 3/24 or 3/25.

**OSR cannot be claimed if the UK importer or their UK appointed tax representative does not have a VAT registration number and an EORI.**

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

This Procedure Code may not be used with Entry in Declarant's Records (EIDR).

**Notices:**

Notice 199: imported goods, customs procedures and customs debt

Notice 252: Valuation of imported goods for customs purposes, VAT and trade statistics

Notice 702: Imports (VAT)

VAT Notice 702/7

Information can be found on Outward Processing on Gov.UK:

<https://www.gov.uk/guidance/outward-processing-relief-opr>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H1 and I1.

**Declaration Type (D.E. 1/1):**

Enter: IM

**Additional Declaration Type (D.E. 1/2):**

The following codes may be entered for this Procedure Code: A, C, D, F or Y.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:



**VOLUME 3 – Appendix 1: Requested procedure 42 (CDS)**

Document category	Previous document type	Previous document reference	Goods item identifier
X	337 (Temporary Storage Declaration).	Enter the Temporary Storage Declaration or stock reference number.	Enter the goods item number from the Temporary Storage Declaration or stock reference.
Y (supplementary declarations only – elements SDE*, DCR & DCS must be repeated in sequence when aggregation is used).	SDE (to represent the simplified declaration).	For SDE: Enter the MRN for the simplified declaration.	Enter the goods item number from the simplified declaration (SDE).
	DCR (to represent the DUCR).	For SDE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no's).	For SDE: Enter any part numbers associated with the DUCR.	
Z	355 (Entry Summary Declaration).	Enter the MRN for the Entry Summary Declaration.	Enter the goods item number from the Entry Summary Declaration.
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z (to represent the previous document).	MRN (Declaration/notification).	Enter the MRN of the export declaration used to enter the goods to OP.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please note that SDE represents the Simplified Declaration Procedure (SDP).

**Additional Information (D.E. 2/2):**

Please refer to ‘**Appendix 4: D.E. 2/2 Additional Information Statement Codes**’ for the relevant codes and details to be declared (e.g. GEN45 authorisation holder’s consignment reference).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

<b>Coverage</b>	<b>AI Statement code</b>	<b>Details to be declared</b>
<i>Authorisation by Customs Declaration only: Outward Processing Authorisation granted on the declaration at the time of entry to the procedure.</i>	00100	Enter ‘Discharge of Simplified Authorisation’.  <i><b>Note:</b> Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.</i>
Excise registered consignor.	ECONR	Enter the identification number of the excise registered consignor.
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
Duty calculation override <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i>	OVR01	Enter ‘Duty Override claimed’ followed by a plain text description of the reason for the override.  For example: Duty override claimed Outward Processing
Onward Supply using Requested Procedure 42	OSR42	Enter the Name and Address details of the party to whom the goods are being supplied. Enter the country of destination as a suffix to the address separated by ‘-’.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

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The specific document code references detailed below must be declared (as applicable).

### Onward Transport details:

Using the code list in **Appendix 5: D.E. 2/3 Documents and Other Reference Codes**, select the appropriate document code between N703 to N787 to specify the onward means of transport.

Enter the relevant code followed by:

- The identity number of the transport contract and
- The scheduled date of the onward transport.

### All Outward Processing declarations:

#### INF2 form:

Enter:

Document code	Document identifier:	Document status
C604	INF2 reference number.	Enter code AE if you're authorised to use a 'globalised' INF2, otherwise enter AC.

#### Required by holders of a full Outward Processing authorisation only:

Enter the OP authorisation number valid at the time of export:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C019	e.g. GB	OPO	Outward Processing authorisation number.

#### For Deferred Payment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-Customs duty tax types in D.E. 4/8 Method of Payment.

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All Outward Processing declarations:

C&E 1154 calculation sheet (see Public Notice 3001):

Enter:

Document code	Document identifier:	Document status
9WKS	Date of the C&E 1154.	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required when deferment is only being used for other taxes.

**Holder of the authorisation identification number (D.E 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, SDE to be declared when Simplified Declaration Procedure (SDP) is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	The EORI number of the authorisation holder.
Deferred Payment	DPO*	The EORI number of the DAN holder.
Outward Processing	OPO	The EORI number of the authorisation holder of OP at export.

\*CGU & DPO only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

**Additional Fiscal References Identification Number (D.E. 3/40)**

Enter the appropriate codes from the table below followed by the relevant VAT Registration number to identify the parties involved in the onward supply:

<b>Code</b>	<b>Details to be declared</b>
FR1	Enter the VAT identification number issued in the member state of importation for the importer designated or recognised under Article 201(1) of the VAT Directive as liable for payment of VAT. The number should begin with the ISO alpha-2 country code of the member state assigning the VAT number (for example, FR1GB123456789). <b>FR1 should be used for an importer that is established and VAT registered in the UK, it cannot be used by a non VAT registered person.</b>
FR2	Enter the VAT identification number of the customer who is liable for the VAT on the intra-community acquisition of goods in accordance with Article 200(1) of the VAT Directive. The number should begin with the ISO alpha-2 country code of the member state assigning the VAT number (for example, FR2FR123457845). <b>FR2 should be used for the customer in the member state where the goods are going to, it cannot be used by a non VAT registered person.</b>
FR3	Enter the VAT identification number issued in the member state of importation for the tax representative. The number should begin with the ISO alpha-2 country code of the member state assigning the VAT number (for example, FR3GB987654321). <b>FR3 should be used for a UK VAT registered/established agent appointed to act as an importer by a trader who is not established and VAT registered in the UK. The appointed agent/importer will be treated as importing and supplying the goods as the principal (see section 2.7 and 2.8 of VAT Notice 702: imports for the UK agent tax responsibilities), it cannot be used by a non VAT registered person.</b>

Where a single goods item is destined for onward supply to more than 1 receiving taxable person, each receiving taxable person’s VAT Registration Number must be declared separately in D.E. 3/40 against code FR2.

A full audit trail must be held by the dispatching taxable person to identify the quantities shipped to each onward supply entity. Failure to provide these details on request may result in a demand for the relieved import VAT being issued

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Tax Base (D.E. 4/4):**

D.E. 4/4 is required where AI statement code OVR01 is entered in D.E. 2/2 (Additional Information). Enter the measurement unit code of ‘GBP’ followed by the value of the exported goods.

**Payable Tax Amount (D.E. 4/6):**

Enter the amount of revenue due, against each tax type on the re-imported products as calculated on the C&E1154.

The amount of customs duties payable must be calculated on an Outward Processing relief calculation for imports sheet (C&E1154), as described in Notice 3001: Customs Special Procedures for the Union Customs Code.

Document code 9WKS should be entered in D.E. 2/3 (Document Codes) declaring the date of the C&E 1154.

**Total Taxes (D.E.4/7):**

Enter the total amount of taxes due on the goods. This should equal the amount of tax manually calculated for each tax type (as per D.E.4/6).

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Simplified Declaration Procedure (SDP) is being used, only MOP codes E or R may be used.

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the compensating products on importation.

**Country of Destination Code (D.E. 5/8)**

Enter the appropriate code for the Member State of destination using the codes specified in **Appendix 13: Country Codes**, for example: JE for Jersey, GG for Guernsey. Non-UK Special Fiscal Territories should be declared using the Country Code shown for the Member State in **Appendix 13: Country Codes**.

**Supervising Customs Office (D.E. 5/27)**

Enter the supervising customs office code applicable for the Outward Processing authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

For fully authorised traders, the Supervising Customs Office shown on the authorisation for Outward Processing, or;

Where an authorisation is granted under 'Authorisation by Customs Declaration', enter SPOFF code 'GBBEL004' for the HMRC National Imports Relief Unit (NIRU).

**Guarantee Type (D.E. 8/2)**

Enter Code 'Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where the Method of Payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Statistical Value (D.E. 8/6):**

The statistical value must be declared in GBP (£ sterling) as the value of the compensating products.

The statistical value must include:

- The value of the previously exported unprocessed goods plus
- The value added during the processing operation.

**Additional procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 4221:

**Union Additional Procedure Codes:**

B02, B03, F15,

**National Additional Procedure Codes:**

000, 46P, 48P

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties. The payment of VAT or Excise duties may be suspended as these will be payable in the Customs Union Territory of destination.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer to produce on demand by an officer of HMRC, commercial documentation as verification that the goods have been onward supplied to another Member State.
- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g. H1.

**Additional documents needed:**

- A copy of the export entry and/or a copy of the departure message, clearly showing the MRN is needed.
- Form INF 2 is available to support claim to outward processing.
- A C&E 1154 has been completed to evidence the calculations used.
- Documentary evidence of the identity and value of the temporary exported goods.
- Evidence of repair costs where applicable.
- Copy of warranty document or other evidence, where applicable if any repair is free of charge.
- Where the OP authorisation was granted at the time of export under the Authorisation by Customs Declaration a copy of the authorisation letter issued by NIRU must be provided to Customs (on request) unless the MRN details of the export declaration have been declared in D.E. 2/1 (Previous Documents).
- Where an extended guarantee has been purchased with the goods or the replacement is chargeable, this will be liable to charges on re-importation.
- Agents must have prior written approval from the authorisation holder to enter goods to OP on their behalf and ensure a copy of the declaration is returned to the holder.

**VAT**

Use of this procedure code gives relief from VAT which must be accounted for, if applicable, in the destination Member State.

**Security Required**

No security is needed for tariff quota relief unless a claim to preferential rates or tariff quota can't be confirmed from the supporting documents.

When replacements are imported under the Standard Exchange System (SES) with earlier importation, security for the potential Customs Duty on the full value is needed, by deposit or guarantee. Security will be discharged when evidence is produced of the subsequent export of the goods being replaced.

**Excise**

Use of this procedure code gives relief from excise duty which must be accounted for, if applicable, in the destination Member State.

Additional procedure code F06 must be declared in D.E. 1/11 (Additional Procedure Code) to qualify for the exemption.

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information).

**42 51:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release for free circulation of goods simultaneously onward supplied to another Member State which are the subject of a VAT exempt (and where applicable excise duty-suspension) onward supply to another Member State (Article 143(2) of Directive 2006/112 and/ or Article 17(1)(b) of Directive 2008/118/EC), and where the goods have been previously entered to inward processing (Article 256 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim simultaneous release for free circulation and home use with the payment of any customs duties, or entry for home use in the context of trade between the Union and the countries with which it has formed a customs union for goods which were previously entered to inward processing (IP). These goods are then the subject of a VAT-exempt supply to another Member State and, when applicable, an excise-duty suspension. The VAT and applicable excise duty will be due in the Member State of final destination.

In order to use this procedure, the declarant must meet the conditions listed in Article 143(2) of Directive 2006/112/EC and, where applicable, the conditions listed in Article 17(1)(b) of Directive 2008/118/EC. The information required by Article 143 (2) of Directive 2006/112/EC shall be entered in D.E. 3/40 Additional fiscal references identification no.

Any customs duties must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

An Inward Processing (IP) authorisation, valid at the time the goods were entered to IP, is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).



**Restrictions on usage:**

Goods must be intended for onward supply to another Member State at the time this procedure is requested. The goods must be onward supplied:

- Within 30 days of the goods release to this customs procedure;
- In an unaltered state from the time of release to this customs procedure.

Evidence of an onward shipment contract must be declared in D.E. 2/3 (Document Codes).

Evidence of eligibility for customs duty relief under the Inward Processing (IP) procedure must be held. A duty calculation worksheet to verify any duty override calculations will be required (see D.E. 2/3 Document Codes).

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held at the time the goods were entered to IP. Where the additional declaration type used in D.E. 1/2 is: C authorisation to use the Simplified Declaration Procedures (SDP) must also be held.

Additional declaration type (D.E. 1/2): C cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in D.E. 2/2 may only be used with code A in D.E. 1/2.

For Authorisations by Customs Declaration (simplified authorisation) the annual usage allowed is 3 per calendar year. Each individual transaction claiming the Authorisation by Customs Declaration is subject to a goods item value limit (D.E. 4/14) of £500,000. Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.

The importer must be UK VAT registered or appoint a tax representative VAT registered in the UK to act on their behalf. The tax representative must meet the conditions of a tax representative as defined in sections 2.7 and 2.8 of Notice 702. The tax representative details should be declared in D.E. 3/16 and 3/20. The non-UK supplier who appointed the tax representative must be declared as the Seller in D.E. 3/24 or 3/25.

**OSR cannot be claimed if the UK importer or their UK appointed tax representative does not have a VAT registration number and an EORI.**

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

This Procedure Code may not be used with Entry in Declarant's Records (EIDR).

**Notices:**

Notice 199: imported goods, customs procedures and customs debt

Notice 252: Valuation of imported goods for customs purposes, VAT and trade statistics

Notice 702: Imports (VAT)

VAT Notice 702/7

Information can be found on Inward Processing on Gov.UK:

<https://www.gov.uk/guidance/inward-processing>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H1 and I1 (I1 data set - See C\* below).

**Declaration Type (D.E. 1/1):**

Enter: IM.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be entered for this Procedure Code: A or C\*.

\*Please note: Where Additional Declaration Type C is used to declare goods, the supplementary declaration (type Y) is waived for this procedure code. Although the type C declaration must be submitted as an I1 declaration, it must include the full H1 data set (as specified in Appendix 21A: Declaration Category Data Sets H1).

The type C customs declaration must be cleared by Customs prior to the goods being released to the procedure.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

<b>Document category</b>	<b>Previous document type</b>	<b>Previous document reference</b>	<b>Goods item identifier</b>
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	MRN (Declaration/notification).	Enter the MRN of the declaration used to enter the goods to IP.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, ECONR, ID no. of the excise registered consignor).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

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The following AI statements may be required in D.E. 2/2:

Coverage	AI Statement code	Details to be declared
<i>Authorisation by Customs Declaration only:</i> Inward Processing Authorisation granted on the declaration at the time of entry to the procedure.	00100	Enter 'Discharge of Simplified Authorisation'. <b>Note:</b> <i>Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.</i>
<i>Full authorisation holders only:</i> Discharge of Inward Processing (Article 241(1) EU Reg. No. 2015/2446 (DA)).	10200	Enter 'IP' followed by the relevant authorisation number or INF number.
Discharge of Inward Processing (specific commercial policy measures): Where goods placed under the inward processing procedure are subject to specific commercial policy measures and such measures continue to be applicable at the time when the goods, whether in the form of processed products or not, are placed under a subsequent customs procedure (refer to Notice 3001).	10300	Enter 'IP CPM'.
Excise registered consignor.	ECONR	Enter the identification number of the excise registered consignor.
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
<i>Use with A.86(3) UCC debt rules only:</i> Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules. This AI code must be used with D.E.1/11 Additional Procedure Code F44. See D.E.1/11 Additional Procedure Code notes for details.	GEN86	Enter 'Article 86(3)'.
Duty calculation override. <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i>	OVR01	Enter 'Duty override claimed' followed by a plain text description of the reason for the override. For example: Duty override claimed Inward Processing

**VOLUME 3 – Appendix 1: Requested procedure 42 (CDS)**

Coverage	AI Statement code	Details to be declared
Onward Supply using Requested Procedure 42.	OSR42	Enter the Name and Address details of the party to whom the goods are being supplied. Enter the country of destination as a suffix to the address separated by ‘-’.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Onward Transport details:

Using the code list in **Appendix 5: D.E. 2/3 Documents and Other Reference Codes**, select the appropriate document code between N703 to N787 to specify the onward means of transport. Enter the relevant code followed by:

- The identity number of the transport contract and
- The scheduled date of the onward transport.

Required by holders of a full Inward Processing authorisation only:

Enter the IP authorisation number valid at the time the goods were entered to IP:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C601	e.g. GB	IPO	Inward Processing authorisation number.

Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

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Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-Customs duty tax types in D.E. 4/8 Method of Payment.

Inward Processing declarations where Article 86(3) UCC customs debt rules are being used:

Enter:

Document code	Document identifier:	Document status
9WKS	Reference number of the commercial records detailing the duty calculation.	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required when deferment is only being used for other taxes.

**Holder of the authorisation identification number (D.E 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, SDE to be declared when Simplified Declaration Procedure (SDP) is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	The EORI number of the authorisation holder.

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Deferred Payment	DPO*	The EORI number of the DAN holder.
Inward Processing	IPO	The EORI number of the authorisation holder of IP at the time of entry to the procedure.

\*CGU & DPO only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

**Additional Fiscal References Identification Number (D.E. 3/40)**

Enter the appropriate codes from the table below followed by the relevant VAT Registration number to identify the parties involved in the onward supply:

Code	Details to be declared
FR1	Enter the VAT identification number issued in the member state of importation for the importer designated or recognised under Article 201(1) of the VAT Directive as liable for payment of VAT. The number should begin with the ISO alpha-2 country code of the member state assigning the VAT number (for example, FR1GB123456789). <b>FR1 should be used for an importer that is established and VAT registered in the UK, it cannot be used by a non VAT registered person.</b>
FR2	Enter the VAT identification number of the customer who is liable for the VAT on the intra-community acquisition of goods in accordance with Article 200(1) of the VAT Directive. The number should begin with the ISO alpha-2 country code of the member state assigning the VAT number (for example, FR2FR123457845). <b>FR2 should be used for the customer in the member state where the goods are going to, it cannot be used by a non VAT registered person.</b>
FR3	Enter the VAT identification number issued in the member state of importation for the tax representative. The number should begin with the ISO alpha-2 country code of the member state assigning the VAT number (for example, FR3GB987654321). <b>FR3 should be used for a UK VAT registered/established agent appointed to act as an importer by a trader who is not established and VAT registered in the UK. The appointed agent/importer will be treated as importing and supplying the goods as the principal (see section 2.7 and 2.8 of VAT Notice 702: imports for the UK agent tax responsibilities), it cannot be used by a non VAT registered person.</b>

Where a single goods item is destined for onward supply to more than 1 receiving taxable person, each receiving taxable person's VAT Registration Number must be declared separately in D.E. 3/40 against code FR2.

A full audit trail must be held by the dispatching taxable person to identify the quantities shipped to each onward supply entity. Failure to provide these details on request may result in a demand for the relieved import VAT being issued

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Tax Base (D.E. 4/4):**

D.E. 4/4 is required where AI statement code OVR01 is entered in D.E. 2/2 (Additional Information). Enter the measurement unit code of 'GBP' followed by the value of the goods originally entered to inward processing.

**Payable Tax Amount (D.E. 4/6):**

D.E. 4/6 is required where AI statement code OVR01 is entered in D.E.2/2 (Additional Information). Enter the amount of revenue due, against each tax type on the compensating products being released to free circulation.

Document code 9WKS should be entered in D.E. 2/3 (Document Codes).

**Total Taxes (D.E.4/7):**

Enter the total amount of taxes due on the goods. This should equal the amount of tax manually calculated for each tax type (as per D.E.4/6).

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Simplified Declaration Procedure (SDP) is being used, only MOP codes E or R may be used.

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the processed/ compensating products resulting from inward processing and now being released to free circulation.

**Country of Destination Code (D.E. 5/8)**

Enter the appropriate code for the Member State of destination using the codes specified in **Appendix 13: Country Codes**, for example: JE for Jersey, GG for Guernsey. Non-UK Special Fiscal Territories should be declared using the Country Code shown for the Member State in **Appendix 13: Country Codes**.

**Location of Goods (D.E. 5/23):**

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
Full IP authorisation	Enter 'GBBYIP'.	Followed by the IP authorisation number.
Authorisation by Customs Declaration	Enter 'GBBU'.	Followed by the appropriate GB UN/LOCODE code*.

\*Select the GB UN/LOCODE code from **Appendix 16I: D.E. 5/23: Goods Location Codes: GB Place Names and UN/LOCODE Codes** for the nearest place name to the premises where the goods are located.

**Supervising Customs Office (D.E. 5/27)**

Enter the supervising customs office code applicable for the Inward Processing authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

For fully authorised traders, the Supervising Customs Office shown on the authorisation for Inward Processing, or;

Where an authorisation is granted under 'Authorisation by Customs Declaration', enter the SPOFF code 'GBBEL004' for the HMRC National Import Relief Unit (NIRU).

**Details of Goods (D.E. 6/8 – 6/17):**

Enter the details of the goods in terms of the processed/ compensating products.

**Guarantee Type (D.E. 8/2)**

Enter Code `Y` where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where the Method of Payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional Procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 4251:

**Union Additional Procedure Codes:**

A04, F06, F15, F44

**National Additional Procedure Codes:**

000

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties. The payment of VAT or Excise duties may be suspended as these will be payable in the Customs Union Territory of destination.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer to produce on demand by an officer of HMRC, commercial documentation as verification that the goods have been onward supplied to another Member State.
- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g.H1.
- Code F44 may not be used on the diversion to Free Circulation unless F44 was also quoted on the original declaration (in D.E.1/11 (Additional Procedure Code) placing the goods under IP.
- Where the authorisation was granted at the time of entry to IP under the Authorisation by Customs Declaration a copy of the authorisation letter issued by NIRU must be provided to Customs (on request) unless the MRN details of the declaration have been declared in D.E. 2/1 (Previous Documents).
- If the goods were first entered to IP in another member state, you must use Procedure Code 4254 instead.
- Agents must have prior written approval from the authorisation holder to enter goods to IP on their behalf and ensure a copy of the declaration is returned to the holder.
- Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.

**VAT**

Use of this procedure code gives relief from VAT which must be accounted for, if applicable, in the destination Member State.

**Security Required**

No security is needed for tariff quota relief unless a claim to preferential rates or tariff quota can't be confirmed from the supporting documents.



When replacements are imported under the Standard Exchange System (SES) with earlier exportation, security for the potential Customs Duty on the full value is needed, by deposit or guarantee. Security will be discharged when evidence is produced of the prior export of the goods being replaced.

**Excise**

Use of this procedure code gives relief from excise duty which must be accounted for, if applicable, in the destination Member State.

Additional procedure code F06 must be declared in D.E. 1/11 (Additional Procedure Code) to qualify for the exemption.

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information).

**42 53:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release for free circulation of goods simultaneously onward supplied to another Member State which are the subject of a VAT exempt (and where applicable excise duty-suspension) onward supply to another Member State (Article 143(2) of Directive 2006/112 and/ or Article 17(1)(b) of Directive 2008/118/EC), and where the goods have been previously entered to temporary admission (Article 250 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim simultaneous release for free circulation and home use with the payment of any customs duties, or entry for home use in the context of trade between the Union and the countries with which it has formed a customs union for goods which were previously entered to temporary admission (TA). These goods are then the subject of a VAT-exempt supply to another Member State and, when applicable, an excise-duty suspension. The VAT and applicable excise duty will be due in the Member State of final destination.

In order to use this procedure, the declarant must meet the conditions listed in Article 143(2) of Directive 2006/112/EC and, where applicable, the conditions listed in Article 17(1)(b) of Directive 2008/118/EC. The information required by Article 143 (2) of Directive 2006/112/EC shall be entered in D.E. 3/40 Additional fiscal references identification no.

Any customs duties must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

A Temporary Admission (TA) authorisation, valid at the time the goods were entered to TA, is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Goods must be intended for onward supply to another Member State at the time this procedure is requested. The goods must be onward supplied:

- Within 30 days of the goods release to this customs procedure
- In an unaltered state from the time of release to this customs procedure

Evidence of an onward shipment contract must be declared in D.E. 2/3 (Document Codes).

Evidence of eligibility for customs duty relief under the Temporary Admission (TA) procedure must be held.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held at the time the goods were entered to TA. Where the additional declaration type used in D.E. 1/2 is: C authorisation to use the Simplified Declaration Procedures (SDP) must also be held.

Additional declaration type (D.E. 1/2): C cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in D.E. 2/2 may only be used with code A in D.E. 1/2.

Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.

The importer must be UK VAT registered or appoint a tax representative VAT registered in the UK to act on their behalf. The tax representative must meet the conditions of a tax representative as defined in sections 2.7 and 2.8 of Notice 702. The tax representative details should be declared in D.E. 3/16 and 3/20. The non-UK supplier who appointed the tax representative must be declared as the Seller in D.E. 3/24 or 3/25.

**OSR cannot be claimed if the UK importer or their UK appointed tax representative does not have a VAT registration number and an EORI.**

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

This Procedure Code may not be used with Entry in Declarant's Records (EIDR).

**Notices:**

Notice 199: imported goods, customs procedures and customs debt

Notice 252: Valuation of imported goods for customs purposes, VAT and trade statistics

Notice 702: Imports (VAT)

VAT Notice 702/7

Information can be found on Temporary Admission on Gov.UK:

<https://www.gov.uk/guidance/temporary-admission>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H1 and I1 (I1 data set - See C\* below).

**Declaration Type (D.E. 1/1):**

Enter: IM.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be entered for this Procedure Code: A or C\*.

\*Please note: Where Additional Declaration Type C is used to declare goods, the supplementary declaration (type Y) is waived for this procedure code. Although the type C declaration must be

submitted as an I1 declaration, it must include the full H1 data set (as specified in Appendix 21A: Declaration Category Data Sets H1).

The type C customs declaration must be cleared by Customs prior to the goods being released to the procedure.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	MRN (Declaration/notification).	Enter the MRN of the declaration used to enter the goods to TA.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, ECONR, ID no. of the excise registered consignor).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI Statement code	Details to be declared
<i>Authorisation by Customs Declaration only:</i> Temporary Admission Authorisation granted on the declaration at the time of entry to the procedure.	00100	Enter 'Discharge of Simplified Authorisation'. <b>Note:</b> <i>Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.</i>
<i>Full authorisation holders only:</i> Discharge of Temporary Admission (Article 238 EU Reg. No. 2015/2446 (DA)).	10500	Enter 'TA' followed by the relevant authorisation number.

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Coverage	AI Statement code	Details to be declared
Excise registered consignor.	ECONR	Enter the identification number of the excise registered consignor.
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
Duty calculation override <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i>	OVR01	Enter 'Duty override claimed' followed by a plain text description of the reason for the override. For example: Duty override claimed Temporary Admission with Partial Relief
Onward Supply using Requested Procedure 42.	OSR42	Enter the Name and Address details of the party to whom the goods are being supplied. Enter the country of destination as a suffix to the address separated by '-'.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure (SDP) is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Onward Transport details:

Using the code list in **Appendix 5: D.E. 2/3 Documents and Other Reference Codes**, select the appropriate document code between N703 to N787 to specify the onward means of transport. Enter the relevant code followed by:

- The identity number of the transport contract and
- The scheduled date of the onward transport.

Required by holders of a full Temporary Admission authorisation only:

Enter the TA authorisation number valid at the time the goods were entered to TA:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C516	e.g. GB	TEA	Temporary Admission authorisation number.

Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-Customs duty tax types in D.E. 4/8 Method of Payment.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required when deferment is only being used for other taxes.

**Holder of the authorisation identification number (D.E 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, SDE to be declared when Simplified Declaration Procedure (SDP) is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

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Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	The EORI number of the authorisation holder.
Deferred Payment	DPO*	The EORI number of the DAN holder.
Temporary Admission	TEA	The EORI number of the authorisation holder of TA at the time of entry to the procedure.

\*CGU & DPO only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

**Additional Fiscal References Identification Number (D.E. 3/40)**

Enter the appropriate codes from the table below followed by the relevant VAT Registration number to identify the parties involved in the onward supply:

Code	Details to be declared
FR1	Enter the VAT identification number issued in the member state of importation for the importer designated or recognised under Article 201(1) of the VAT Directive as liable for payment of VAT. The number should begin with the ISO alpha-2 country code of the member state assigning the VAT number (for example, FR1GB123456789). <b>FR1 should be used for an importer that is established and VAT registered in the UK, it cannot be used by a non VAT registered person.</b>
FR2	Enter the VAT identification number of the customer who is liable for the VAT on the intra-community acquisition of goods in accordance with Article 200(1) of the VAT Directive. The number should begin with the ISO alpha-2 country code of the member state assigning the VAT number (for example, FR2FR123457845). <b>FR2 should be used for the customer in the member state where the goods are going to, it cannot be used by a non VAT registered person.</b>
FR3	Enter the VAT identification number issued in the member state of importation for the tax representative. The number should begin with the ISO alpha-2 country code of the member state assigning the VAT number (for example, FR3GB987654321). <b>FR3 should be used for a UK VAT registered/established agent appointed to act as an importer by a trader who is not established and VAT registered in the UK. The appointed agent/importer will be treated as importing and supplying the goods as the principal (see section 2.7 and 2.8 of VAT Notice 702: imports for the UK agent tax responsibilities), it cannot be used by a non VAT registered person.</b>

Where a single goods item is destined for onward supply to more than 1 receiving taxable person, each receiving taxable person's VAT Registration Number must be declared separately in D.E. 3/40 against code FR2.

A full audit trail must be held by the dispatching taxable person to identify the quantities shipped to each onward supply entity. Failure to provide these details on request may result in a demand for the relieved import VAT being issued

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Tax Base (D.E. 4/4): (For use on TA with partial relief declarations only).**

D.E. 4/4 is required where AI statement code OVR01 is entered in D.E. 2/2 (Additional Information). Enter the measurement unit code of 'GBP' followed by the amount of any revenue paid against each tax type (D.E. 4/3) whilst the goods were held under TA (TA with partial relief only).

**Payable Tax Amount (D.E. 4/6):**

Enter the amount of revenue due, against each tax type on the goods release to free circulation (minus any revenue previously paid, see D.E. 4/4).

Enter the MRN of the customs declaration originally used to enter the goods to TA in D.E. 2/1 as a previous document as evidence of the manual revenue calculation.

**Total Taxes (D.E.4/7):**

Enter the total amount of taxes due on the goods. This should equal the amount of tax manually calculated for each tax type (as per D.E.4/6).

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Simplified Declaration Procedure (SDP) is being used, only MOP codes E or R may be used.

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the goods on their release to free circulation (for example, auction hammer price).

**Country of Destination Code (D.E. 5/8)**

Enter the appropriate code for the Member State of destination using the codes specified in **Appendix 13: Country Codes**, for example: JE for Jersey, GG for Guernsey. Non-UK Special Fiscal Territories should be declared using the Country Code shown for the Member State in **Appendix 13: Country Codes**.

**Location of Goods (D.E. 5/23):**

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

<b>Type of Authorisation held</b>	<b>Location Type Identifier</b>	<b>Location Details</b>
Full TA authorisation	Enter 'GBBYTA'	Followed by the TA authorisation number'
Authorisation by Customs Declaration	Enter 'GBBU'	Followed by the appropriate GB UN/LOCODE code*'

\*Select the GB UN/LOCODE code from **Appendix 16I: D.E. 5/23: Goods Location Codes: GB Place Names and UN/LOCODE Codes** for the nearest place name to the premises where the goods are located.

**Supervising Customs Office (D.E. 5/27)**

Enter the supervising customs office code applicable for the Temporary Admission authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

For fully authorised traders, the Supervising Customs Office shown on the authorisation for Temporary Admission or;

Where an authorisation is granted under 'Authorisation under Customs Declaration', enter the SPOFF Code GBSFY001 for HMRC NTAS (National Temporary Admission Seat).

**Guarantee Type (D.E. 8/2)**

Enter Code 'Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where the Method of Payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional Procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 4253:

**Union Additional Procedure Codes:**

F06, F15

**National Additional Procedure Codes:**

000

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties. The payment of VAT or Excise duties may be suspended as these will be payable in the Customs Union Territory of destination.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer to produce on demand by an officer of HMRC, commercial documentation as verification that the goods have been onward supplied to another Member State.
- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g.H1.
- Where the authorisation was granted at the time of entry to TA under the Authorisation by Customs Declaration a copy of the authorisation letter issued by NTAS must be provided to Customs (on request) unless the MRN details of the declaration have been declared in D.E. 2/1 (Previous Documents).
- Agents must have prior written approval from the authorisation holder to enter goods to TA on their behalf and ensure a copy of the declaration is returned to the holder.

**VAT**

Use of this procedure code gives relief from VAT which must be accounted for, if applicable, in the destination Member State.

**Security Required**

No security is needed for tariff quota relief unless a claim to preferential rates or tariff quota can't be confirmed from the supporting documents.



**Excise**

Use of this procedure code gives relief from excise duty which must be accounted for, if applicable, in the destination Member State.

Additional procedure code F06 must be declared in D.E. 1/11 (Additional Procedure Code) to qualify for the exemption.

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information).

**42 54:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release for free circulation of goods simultaneously onward supplied to another Member State which are the subject of a VAT exempt (and where applicable excise duty-suspension) onward supply to another Member State (Article 143(2) of Directive 2006/112 and/ or Article 17(1)(b) of Directive 2008/118/EC), and where the goods have been previously entered to inward processing in another Member State (Articles 211(1) & 256 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim simultaneous release for free circulation and home use with the payment of any customs duties, or entry for home use in the context of trade between the Union and the countries with which it has formed a customs union for goods which were previously entered to inward processing (IP) in another Member State. These goods are then the subject of a VAT-exempt supply to another Member State and, when applicable, an excise-duty suspension. The VAT and applicable excise duty will be due in the Member State of final destination.

In order to use this procedure, the declarant must meet the conditions listed in Article 143(2) of Directive 2006/112/EC and, where applicable, the conditions listed in Article 17(1)(b) of Directive 2008/118/EC. The information required by Article 143 (2) of Directive 2006/112/EC shall be entered in D.E. 3/40 Additional fiscal references identification no.

Any customs duties must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

A full, multi-state Inward Processing (IP) authorisation, valid at the time the goods were entered to IP, is needed to use this customs procedure, see conditions and requirements detailed in Notice 3001.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Goods must be intended for onward supply to another Member State at the time this procedure is requested: The goods must be onward supplied:

- Within 30 days of the goods release to this customs procedure
- In an unaltered state from the time of release to this customs procedure

Evidence of an onward shipment contract must be declared in D.E. 2/3 (Document Codes).

Evidence of eligibility for customs duty relief under the Inward Processing (IP) procedure must be held. A duty calculation worksheet to verify any duty override calculations will be required (see D.E. 2/3 Document Codes).

The use of this procedure is subject to a full multi-state authorisation being held for IP.

Authorisation by Customs Declaration cannot be used with this Procedure Code.

The importer must be UK VAT registered or appoint a tax representative VAT registered in the UK to act on their behalf. The tax representative must meet the conditions of a tax representative as defined in sections 2.7 and 2.8 of Notice 702. The tax representative details should be declared in D.E. 3/16 and 3/20. The non-UK supplier who appointed the tax representative must be declared as the Seller in D.E. 3/24 or 3/25.

**OSR cannot be claimed if the UK importer or their UK appointed tax representative does not have a VAT registration number and an EORI.**

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

This Procedure Code may not be used with Simplified Declaration Procedure (SDP) or Entry in Declarant's Records (EIDR).

**Notices:**

Notice 199: imported goods, customs procedures and customs debt

Notice 252: Valuation of imported goods for customs purposes, VAT and trade statistics

Notice 702: Imports (VAT)

VAT Notice 702/7

Information can be found on Inward Processing on Gov.UK:

<https://www.gov.uk/guidance/inward-processing>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H1.

**Declaration Type (D.E. 1/1):**

Enter: IM.

**Additional Declaration Type (D.E. 1/2):**

The following code may be entered for this Procedure Code: A

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

<b>Document category</b>	<b>Previous document type</b>	<b>Previous document reference</b>	<b>Goods item identifier</b>
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	MRN (Declaration/notification).	Enter the MRN of the declaration used to enter the goods to IP.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, ECONR, ID no. of the excise registered consignor).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

<b>Coverage</b>	<b>AI Statement code</b>	<b>Details to be declared</b>
<i>Full authorisation holders only:</i> Discharge of Inward Processing (Article 241(1) EU Reg. No. 2015/2446 (DA)).	10200	Enter 'IP' followed by the relevant authorisation number or INF number.

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Coverage	AI Statement code	Details to be declared
Discharge of Inward Processing (specific commercial policy measures): Where goods placed under the inward processing procedure are subject to specific commercial policy measures and such measures continue to be applicable at the time when the goods, whether in the form of processed products or not, are placed under a subsequent customs procedure (refer to Notice 3001).	10300	Enter 'IP CPM'.
Excise registered consignor.	ECONR	Enter the identification number of the excise registered consignor.
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
<i>Use with A.86(3) UCC debt rules only:</i> Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules. This AI code must be used with D.E.1/11 Additional Procedure Code F44. See D.E.1/11 Additional Procedure Code notes for details.	GEN86	Enter 'Article 86(3)'.
Duty calculation override. <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i>	OVR01	Enter 'Duty override claimed' followed by a plain text description of the reason for the override. For example: Duty override claimed Inward Processing
Onward Supply using Requested Procedure 42	OSR42	Enter the Name and Address details of the party to whom the goods are being supplied. Enter the country of destination as a suffix to the address separated by '-'.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

## VOLUME 3 – Appendix 1: Requested procedure 42 (CDS)

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C601 to be declared when a full IP authorisation is held). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

### Onward Transport details:

Using the code list in **Appendix 5: D.E. 2/3 Documents and Other Reference Codes**, select the appropriate document code between N703 to N787 to specify the onward means of transport. Enter the relevant code followed by:

- The identity number of the transport contract and
- The scheduled date of the onward transport.

### Required on all IP declarations:

Enter the IP authorisation number valid at the time the goods were entered to IP:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C601	e.g. GB	IPO	Inward Processing authorisation number.
Document code	Document identifier		Document status
C603	Enter the INF1 reference number.		Use document status code AE if authorised for globalised INF1s (certification not required). Otherwise, use status code AC if certification is required.

### Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-Customs duty tax types in D.E. 4/8 Method of Payment.

**VOLUME 3 – Appendix 1: Requested procedure 42 (CDS)**

Inward Processing declarations where Article 86(3) UCC customs debt rules are being used:

Enter:

Document code	Document identifier:	Document status
9WKS	Reference number of the commercial records detailing the duty calculation.	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required when deferment is only being used for other taxes.

**Holder of the authorisation identification number (D.E 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, DPO to be declared when Deferred Payment is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	The EORI number of the authorisation holder.
Deferred Payment	DPO*	The EORI number of the DAN holder.
Inward Processing	IPO	The EORI number of the authorisation holder of IP at the time of entry to the procedure.

\*CGU & DPO only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

**Additional Fiscal References Identification Number (D.E. 3/40)**

Enter the appropriate codes from the table below followed by the relevant VAT Registration number to identify the parties involved in the onward supply:

Code	Details to be declared
FR1	Enter the VAT identification number issued in the member state of importation for the importer designated or recognised under Article 201(1) of the VAT Directive as liable for payment of VAT. The number should begin with the ISO alpha-2 country code of the member state assigning the VAT number (for example, FR1GB123456789). <b>FR1 should be used for an importer that is established and VAT registered in the UK, it cannot be used by a non VAT registered person.</b>
FR2	Enter the VAT identification number of the customer who is liable for the VAT on the intra-community acquisition of goods in accordance with Article 200(1) of the VAT Directive. The number should begin with the ISO alpha-2 country code of the member state assigning the VAT number (for example, FR2FR123457845). <b>FR2 should be used for the customer in the member state where the goods are going to, it cannot be used by a non VAT registered person.</b>
FR3	Enter the VAT identification number issued in the member state of importation for the tax representative. The number should begin with the ISO alpha-2 country code of the member state assigning the VAT number (for example, FR3GB987654321). <b>FR3 should be used for a UK VAT registered/established agent appointed to act as an importer by a trader who is not established and VAT registered in the UK. The appointed agent/importer will be treated as importing and supplying the goods as the principal (see section 2.7 and 2.8 of VAT Notice 702: imports for the UK agent tax responsibilities), it cannot be used by a non VAT registered person.</b>

Where a single goods item is destined for onward supply to more than 1 receiving taxable person, each receiving taxable person’s VAT Registration Number must be declared separately in D.E. 3/40 against code FR2.

A full audit trail must be held by the dispatching taxable person to identify the quantities shipped to each onward supply entity. Failure to provide these details on request may result in a demand for the relieved import VAT being issued

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Tax Base (D.E. 4/4):**

D.E. 4/4 is required where AI statement code OVR01 is entered in D.E. 2/2 (Additional Information). Enter the measurement unit code of ‘GBP’ followed by the value of the goods originally entered to inward processing.

**Payable Tax Amount (D.E. 4/6):**

Enter the amount of revenue due, against each tax type on the compensating products being released to free circulation.

Document code 9WKS should be entered in D.E. 2/3 (Document Codes).

**Total Taxes (D.E.4/7):**

Enter the total amount of taxes due on the goods. This should equal the amount of tax manually calculated for each tax type (as per D.E.4/6).

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the processed/ compensating products resulting from inward processing and now being released to free circulation.

**Country of Destination Code (D.E. 5/8)**

Enter the appropriate code for the Member State of destination using the codes specified in **Appendix 13: Country Codes**, for example: JE for Jersey, GG for Guernsey. Non-UK Special Fiscal Territories should be declared using the Country Code shown for the Member State in **Appendix 13: Country Codes**.

**Location of Goods (D.E. 5/23):**

Enter the location details as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
Full IP authorisation	Enter 'GBBYIP'	Followed by the IP authorisation number.

**Supervising Customs Office (D.E. 5/27)**

Enter the supervising customs office code applicable for the Inward Processing authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

**Details of Goods (D.E. 6/8 – 6/17):**

Enter the details of the goods in terms of the processed/ compensating products.

**Guarantee Type (D.E. 8/2)**

Enter Code 'Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where the Method of Payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional Procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 4254:

**Union Additional Procedure Codes:**

A04, F06, F15, F44

**National Additional Procedure Codes:**

000

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties. The payment of VAT or Excise duties may be suspended as these will be payable in the Customs Union Territory of destination.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.



- Entry under this procedure code is an undertaking by the importer to produce on demand by an officer of HMRC, commercial documentation as verification that the goods have been onward supplied to another Member State.
- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g.H1.
- Code F44 may not be used on the diversion to Free Circulation unless F44 was also quoted on the original declaration (in D.E.1/11 (Additional Procedure Code) placing the goods under IP.
- The INF1 must be used to provide the information on the original entry of the goods to IP in the other Member State.
- If the goods were first entered to IP in the same Member State as discharge, you must use Procedure Code 4251 instead.
- Agents must have prior written approval from the authorisation holder to enter goods to IP on their behalf and ensure a copy of the declaration is returned to the holder.
- Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.

**VAT**

Use of this procedure code gives relief from VAT which must be accounted for, if applicable, in the destination Member State.

**Security Required**

No security is needed for tariff quota relief unless a claim to preferential rates or tariff quota can't be confirmed from the supporting documents.

When replacements are imported under the Standard Exchange System (SES) with earlier exportation, security for the potential Customs Duty on the full value is needed, by deposit or guarantee. Security will be discharged when evidence is produced of the prior export of the goods being replaced.

**Excise**

Use of this procedure code gives relief from excise duty which must be accounted for, if applicable, in the destination Member State.

Additional procedure code F06 must be declared in D.E. 1/11 (Additional Procedure Code) to qualify for the exemption.

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information).

**42 71:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release for free circulation of goods simultaneously onward supplied to another Member State which are the subject of a VAT exempt (and where applicable excise duty-suspension) onward supply to another Member State (Article 143(2) of Directive 2006/112 and/ or Article 17(1)(b) of Directive 2008/118/EC), and where the goods are being released from a Customs Warehouse (Article 240 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim simultaneous release for free circulation and home use with the payment of any customs duties, or entry for home use in the context of trade between the Union and the countries with which it has formed a customs union for goods which are being released from a Customs Warehouse (CW). These goods are then the subject of a VAT-exempt supply to another Member State and, when applicable, an excise-duty suspension. The VAT and applicable excise duty will be due in the Member State of final destination.

In order to use this procedure, the declarant must meet the conditions listed in Article 143(2) of Directive 2006/112/EC and, where applicable, the conditions listed in Article 17(1)(b) of Directive 2008/118/EC. The information required by Article 143 (2) of Directive 2006/112/EC shall be entered in D.E. 3/40 Additional fiscal references identification no.

Any customs duties must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

A Customs Warehousing (CW) authorisation is needed to use this customs procedure, see conditions and requirements detailed in Notice 3001.

The MRN of this declaration must be provided to the warehousekeeper for their records as evidence that the goods have been entered to a customs procedure.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Goods must be intended for onward supply to another Member State at the time this procedure is requested: The goods must be onward supplied:

- Within 30 days of the goods release to this customs procedure;
- In an unaltered state from the time of release to this customs procedure.

Evidence of an onward shipment contract must be declared in D.E. 2/3 (Document Codes).

The use of this procedure is subject to an authorisation being held for CW.

The importer must be UK VAT registered or appoint a tax representative VAT registered in the UK to act on their behalf. The tax representative must meet the conditions of a tax representative as defined in sections 2.7 and 2.8 of Notice 702. The tax representative details should be declared in D.E. 3/16 and 3/20. The non-UK supplier who appointed the tax representative must be declared as the Seller in D.E. 3/24 or 3/25.

**OSR cannot be claimed if the UK importer or their UK appointed tax representative does not have a VAT registration number and an EORI.**

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

This Procedure Code may not be used with Entry in Declarant's Records (EIDR).

**Notices:**

Notice 199: imported goods, customs procedures and customs debt

Notice 252: Valuation of imported goods for customs purposes, VAT and trade statistics

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Notice 702: Imports (VAT)

VAT Notice 702/7

Information can be found on Customs Warehousing on Gov.UK:

<https://www.gov.uk/guidance/customs-warehousing>

Notice 3001: customs special procedures for the Union Customs Code

### **Declaration category:**

H1 and I1 (I1 data set - See C\* below).

### **Declaration Type (D.E. 1/1):**

Enter: IM.

### **Additional Declaration Type (D.E. 1/2):**

The following codes may be entered for this Procedure Code: A or C\*.

\*Please note: Where Additional Declaration Type C is used to declare goods, the supplementary declaration (type Y) is waived for this procedure code. Although the type C declaration must be submitted as an I1 declaration, it must include the full H1 data set (as specified in Appendix 21A: Declaration Category Data Sets H1).

The type C customs declaration must be cleared by Customs prior to the goods being released to the procedure.

### **Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

<b>Document category</b>	<b>Previous document type</b>	<b>Previous document reference</b>	<b>Goods item identifier</b>
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

### **Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, ECONR, ID no. of the excise registered consignor).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI Statement code	Details to be declared
Excise registered consignor.	ECONR	Enter the identification number of the excise registered consignor.
Onward Supply using Requested Procedure 42.	OSR42	Enter the Name and Address details of the party to whom the goods are being supplied. Enter the country of destination as a suffix to the address separated by '- '.
Premises Name and Address. <i>Note: If the premises code in D.E. 2/7 (Identification of Warehouse) is that of a UK allocated warehouse, do not complete a PREMS AI Statement.</i>	PREMS	Enter the full name, address and country of the warehouse where the goods can be examined. Enter the Premises Country Code as a suffix to the Premises Name and Address separated by a '- '.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure (SDP) is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Onward Transport details:

Using the code list in **Appendix 5: D.E. 2/3 Documents and Other Reference Codes**, select the appropriate document code between N703 to N787 to specify the onward means of transport. Enter the relevant code followed by:

- The identity number of the transport contract and
- The scheduled date of the onward transport.

Customs Warehouse authorisation details:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C517	e.g. GB	CWP ( <i>Private Customs Warehouse</i> )	The customs warehouse authorisation number.
C518	e.g. GB	CW1 ( <i>public customs warehouse type 1</i> )	The customs warehouse authorisation number.
C519	e.g. FR	CW2* ( <i>public customs warehouse type 2</i> )	The customs warehouse authorisation number.

\*Please note: CW2 must not be used with GB.

Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

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Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-Customs duty tax types in D.E. 4/8 Method of Payment.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required when deferment is only being used for other taxes.

**Identification of warehouse (D.E 2/7):**

Enter:

Warehouse type	Warehouse identifier
codes: R (public type 1) S (public type 2)* T (public type 3)* U (private)	Followed by the warehouse reference number or warehouse ID.

\* Warehouse types S & T may not be used with any warehouse ID with a country code of GB.

**Holder of the authorisation identification number (D.E 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, SDE to be declared when Simplified Declaration Procedure is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	The EORI number of the authorisation holder.
Deferred Payment	DPO*	The EORI number of the DAN holder.
Authorisation for a private customs warehouse	CWP	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 1	CW1	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 2**	CW2**	The EORI number of the authorisation holder.

\*CGU & DPO only required when paying customs duty via deferment. They are not required when deferment is only being used for other taxes.

\*\*CW2 cannot be used with GB.

**Additional Fiscal References Identification Number (D.E. 3/40)**

Enter the appropriate codes from the table below followed by the relevant VAT Registration number to identify the parties involved in the onward supply:

Code	Details to be declared
FR1	Enter the VAT identification number issued in the member state of importation for the importer designated or recognised under Article 201(1) of the VAT Directive as liable for payment of VAT. The number should begin with the ISO alpha-2 country code of the member state assigning the VAT number (for example, FR1GB123456789). <b>FR1 should be used for an importer that is established and VAT registered in the UK, it cannot be used by a non VAT registered person.</b>
FR2	Enter the VAT identification number of the customer who is liable for the VAT on the intra-community acquisition of goods in accordance with Article 200(1) of the VAT Directive. The number should begin with the ISO alpha-2 country code of the member state assigning the VAT number (for example, FR2FR123457845). <b>FR2 should be used for the customer in the member state where the goods are going to, it cannot be used by a non VAT registered person.</b>
FR3	Enter the VAT identification number issued in the member state of importation for the tax representative. The number should begin with the ISO alpha-2 country code of the member state assigning the VAT number (for example, FR3GB987654321). <b>FR3 should be used for a UK VAT registered/established agent</b>

	<p><b>appointed to act as an importer by a trader who is not established and VAT registered in the UK. The appointed agent/importer will be treated as importing and supplying the goods as the principal (see section 2.7 and 2.8 of VAT Notice 702: imports for the UK agent tax responsibilities), it cannot be used by a non VAT registered person.</b></p>
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Where a single goods item is destined for onward supply to more than 1 receiving taxable person, each receiving taxable person’s VAT Registration Number must be declared separately in D.E. 3/40 against code FR2.

A full audit trail must be held by the dispatching taxable person to identify the quantities shipped to each onward supply entity. Failure to provide these details on request may result in a demand for the relieved import VAT being issued

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Simplified Declaration Procedure (SDP) is being used, only MOP codes E or R may be used.

**Country of Destination Code (D.E. 5/8)**

Enter the appropriate code for the Member State of destination using the codes specified in **Appendix 13: Country Codes**, for example: JE for Jersey, GG for Guernsey. Non-UK Special Fiscal Territories should be declared using the Country Code shown for the Member State in **Appendix 13: Country Codes**.

**Location of Goods (D.E. 5/23):**

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
CW authorisation	Enter ‘GBBYCW’	Followed by the warehouse ID.

**Supervising Customs Office (D.E. 5/27)**

Enter the supervising customs office code applicable for the Customs Warehousing authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

**Guarantee Type (D.E. 8/2)**

Enter Code ‘Y’ where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where the Method of Payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional Procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 4271:

**Union Additional Procedure Codes:**

E01, E02, F06, F15, F21, F22

**National Additional Procedure Codes:**

000, 1XW, 63P

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties. The payment of VAT or Excise duties may be suspended as these will be payable in the Customs Union Territory of destination.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer to produce on demand by an officer of HMRC, commercial documentation as verification that the goods have been onward supplied to another Member State.
- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g.H1.
- Entry under this Procedure Code is a declaration that:
  - The goods are eligible for removal from warehousing.
  - The goods will be removed from the warehouse stated in D.E. 2/7 (identification of warehouse) without delay and in the same state and conditions as declared.
  - Any additional security which may be needed will be provided.
  - Any duties and vat due must be accounted for unless otherwise suspended.
  - All other conditions and requirements associated with removal from the customs warehouse procedure will be met.
- All items on the customs declaration must be being removed from the same warehouse and have the previous procedure code of 71 (as the third and fourth digit) in D.E. 1/10 (Procedure Code).

**VAT**

Use of this procedure code gives relief from VAT which must be accounted for, if applicable, in the destination country or Member State.

**Security Required**

No security is needed for tariff quota relief unless a claim to preferential rates or tariff quota can't be confirmed from the supporting documents.

**Excise**

Use of this procedure code gives relief from excise duty which must be accounted for, if applicable, in the destination Member State.

Additional procedure code F06 must be declared in D.E. 1/11 (Additional Procedure Code) to qualify for the exemption.

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information).



**42 78:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release for free circulation of goods simultaneously onward supplied to another Member State which are the subject of a VAT exempt (and where applicable excise duty-suspension) onward supply to another Member State (Article 143(2) of Directive 2006/112 and/ or Article 17(1)(b) of Directive 2008/118/EC), and where the goods are being released from a Free Zone (Article 243 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim simultaneous release for free circulation and home use with the payment of any customs duties, or entry for home use in the context of trade between the Union and the countries with which it has formed a customs union for goods which are being released from a Free Zone (FZ). These goods are then the subject of a VAT-exempt supply to another Member State and, when applicable, an excise-duty suspension. The VAT and applicable excise duty will be due in the Member State of final destination.

In order to use this procedure, the declarant must meet the conditions listed in Article 143(2) of Directive 2006/112/EC and, where applicable, the conditions listed in Article 17(1)(b) of Directive 2008/118/EC. The information required by Article 143 (2) of Directive 2006/112/EC shall be entered in D.E. 3/40 Additional fiscal references identification no.

Any customs duties must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

A Free Zone (FZ) authorisation is needed to use this customs procedure, see conditions and requirements detailed in Notice 3001.

The MRN of this declaration must be provided to the Free Zone Operator for their records as evidence that the goods have been entered to a customs procedure.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Goods must be intended for onward supply to another Member State at the time this procedure is requested. The goods must be onward supplied:

- Within 30 days of the goods release to this customs procedure;
- In an unaltered state from the time of release to this customs procedure.

Evidence of an onward shipment contract must be declared in D.E. 2/3 (Document Code).

The use of this procedure is subject to an authorisation being held for FZ.

The importer must be UK VAT registered or appoint a tax representative VAT registered in the UK to act on their behalf. The tax representative must meet the conditions of a tax representative as defined in sections 2.7 and 2.8 of Notice 702. The tax representative details should be declared in D.E. 3/16 and 3/20. The non-UK supplier who appointed the tax representative must be declared as the Seller in D.E. 3/24 or 3/25.

**OSR cannot be claimed if the UK importer or their UK appointed tax representative does not have a VAT registration number and an EORI.**

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

This Procedure Code may not be used with Entry in Declarant’s Records (EIDR).

**Notices:**

Notice 199: imported goods, customs procedures and customs debt

Notice 252: Valuation of imported goods for customs purposes, VAT and trade statistics

Notice 702: Imports (VAT)

VAT Notice 702/7

Information can be found on Free Zones in the Special Procedure Notice:

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H1 or I1.

**Declaration Type (D.E. 1/1):**

Enter: IM.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be entered for this Procedure Code: A, C or Y.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

<b>Document category</b>	<b>Previous document type</b>	<b>Previous document reference</b>	<b>Goods item identifier</b>
X	337 (Temporary Storage Declaration).	Enter the Temporary Storage Declaration or stock reference number followed by the DUCR (as appropriate).	Enter the goods item number from the Temporary Storage Declaration or stock reference.
Y (supplementary declarations only – elements SDE*, DCR & DCS must be repeated in sequence when aggregation is used).	SDE (to represent the simplified declaration).	For SDE: Enter the MRN for the simplified declaration.	Enter the goods item number from the simplified declaration (SDE).
	DCR (to represent the DUCR).	For SDE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no’s).	For SDE: Enter any part numbers associated with the DUCR.	

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Document category	Previous document type	Previous document reference	Goods item identifier
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please note that SDE represents the Simplified Declaration Procedure (SDP).

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, ECONR, ID no. of the excise registered consignor).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI Statement code	Details to be declared
Excise registered consignor.	ECONR	Enter the identification number of the excise registered consignor.
Onward Supply using Requested Procedure 42.	OSR42	Enter the Name and Address details of the party to whom the goods are being supplied. Enter the country of destination as a suffix to the address separated by '-'.
Premises Name and Address. <i>Note: If the premises code in D.E. 2/7 (Identification of Warehouse) is that of a UK allocated free zone, do not complete a PREMS AI Statement.</i>	PREMS	Enter the full name, address and country of the free zone where the goods can be examined. Enter the Premises Country Code as a suffix to the Premises Name and Address separated by a '-'.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure (SDP) is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

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### Onward Transport details:

Using the code list in **Appendix 5: D.E. 2/3 Documents and Other Reference Codes**, select the appropriate document code between N703 to N787 to specify the onward means of transport.

Enter the relevant code followed by:

- The identity number of the transport contract and
- The scheduled date of the onward transport.

### Free Zone authorisation details:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C600	e.g. GB	FZ	The Free Zone authorisation number.

### Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-Customs duty tax types in D.E. 4/8 Method of Payment.

### **Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.

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Code	Details to be declared	Description
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required when deferment is only being used for other taxes.

### Identification of warehouse (D.E 2/7):

Enter:

Warehouse type	Warehouse identifier
codes: Z (Free-zone).	Free Zone identification number.

### Holder of the authorisation identification number (D.E 3/39):

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, SDE to be declared when Simplified Declaration Procedure (SDP) is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	The EORI number of the authorisation holder.
Deferred Payment	DPO*	The EORI number of the DAN holder.
Authorisation for a Free Zone	FZ	The EORI number of the authorisation holder.

\*CGU & DPO only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

### Additional Fiscal References Identification Number (D.E. 3/40)

Enter the appropriate codes from the table below followed by the relevant VAT Registration number to identify the parties involved in the onward supply:

Code	Details to be declared
FR1	Enter the VAT identification number issued in the member state of importation for the importer designated or recognised under Article 201(1) of the VAT Directive as liable for payment of VAT. The number should begin with the ISO alpha-2 country code of the member state assigning the VAT number (for example, FR1GB123456789). <b>FR1 should be used for an importer that is established and VAT registered in the UK, it cannot be used by a non VAT registered person.</b>

Code	Details to be declared
FR2	Enter the VAT identification number of the customer who is liable for the VAT on the intra-community acquisition of goods in accordance with Article 200(1) of the VAT Directive. The number should begin with the ISO alpha-2 country code of the member state assigning the VAT number (for example, FR2FR123457845). <b>FR2 should be used for the customer in the member state where the goods are going to, it cannot be used by a non VAT registered person.</b>
FR3	Enter the VAT identification number issued in the member state of importation for the tax representative. The number should begin with the ISO alpha-2 country code of the member state assigning the VAT number (for example, FR3GB987654321). <b>FR3 should be used for a UK VAT registered/established agent appointed to act as an importer by a trader who is not established and VAT registered in the UK. The appointed agent/importer will be treated as importing and supplying the goods as the principal (see section 2.7 and 2.8 of VAT Notice 702: imports for the UK agent tax responsibilities), it cannot be used by a non VAT registered person.</b>

Where a single goods item is destined for onward supply to more than 1 receiving taxable person, each receiving taxable person’s VAT Registration Number must be declared separately in D.E. 3/40 against code FR2.

A full audit trail must be held by the dispatching taxable person to identify the quantities shipped to each onward supply entity. Failure to provide these details on request may result in a demand for the relieved import VAT being issued

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Simplified Declaration Procedure (SDP) is being used, only MOP codes E or R may be used.

**Country of Destination Code (D.E. 5/8)**

Enter the appropriate code for the Member State of destination using the codes specified in **Appendix 13: Country Codes**, for example: JE for Jersey, GG for Guernsey. Non-UK Special Fiscal Territories should be declared using the Country Code shown for the Member State in **Appendix 13: Country Codes**.

**Location of Goods (D.E. 5/23):**

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
FZ authorisation.	Enter ‘GBBYFZ’	Followed by the Free Zone ID.

**Supervising Customs Office (D.E. 5/27)**

Enter the supervising customs office code applicable for the Free Zone authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

**Guarantee Type (D.E. 8/2)**

Enter Code Y where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where the Method of Payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional procedure Codes (D.E.1/11):**

The following additional procedure codes may be used with Procedure Code 4278:

**Union Additional Procedure Codes:**

E01, E02, F06, F15, F21, F22

**National Additional Procedure Codes:**

000

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties. The payment of VAT or Excise duties may be suspended as these will be payable in the Customs Union Territory of destination.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer to produce on demand by an officer of HMRC, commercial documentation as verification that the goods have been onward supplied to another Member State.
- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g.H1.
- Entry under this Procedure Code is a declaration that:
  - The goods are eligible for removal from a free zone.
  - The goods will be removed from the free zone stated in D.E. 2/7 (identification of warehouse) without delay and in the same state and conditions as declared.
  - Any additional security which may be needed will be provided.
  - Any duties and vat due must be accounted for unless otherwise suspended.
  - All other conditions and requirements associated with removal from the free zone procedure will be met.
- All items on the customs declaration must be being removed from the same free zone and have the previous procedure code of 78 (as the third and fourth digit) in D.E. 1/10 (Procedure Code).

**VAT**

Use of this procedure code gives relief from VAT which must be accounted for, if applicable, in the destination Member State.

**Security Required**

No security is needed for tariff quota relief unless a claim to preferential rates or tariff quota can't be confirmed from the supporting documents.

**Excise**

Use of this procedure code gives relief from excise duty which must be accounted for, if applicable, in the destination Member State.

Additional procedure code F06 must be declared in D.E. 1/11 (Additional Procedure Code) to qualify for the exemption.

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information).



**Requested Procedure 44: Release to free circulation with duty relief granted under the End Use Special Procedure**

This Appendix contains the specific completion rules instructions for the 44-series Procedure Codes for Data Element 1/10 for Imports.

Use the index list below and the Procedure Codes completion notes to help you identify the correct code to use and for guidance on how to complete the declaration.

This Appendix includes Procedure Codes:

44 00: .....	2
44 21: .....	10
44 22: .....	20
44 51: .....	30
44 53: .....	40
44 54: .....	49
44 71: .....	57
44 78: .....	66

**Notes:**

The completion notes in this Appendix are a supplement to the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide.

This Appendix only contains any additional completion notes for each 4-digit Procedure Code and does not constitute full guidance on how the declaration should be completed.

Only one 4-digit Procedure Code can be declared against each goods item in D.E. 1/10, however, this may be tailored to the specific circumstances for the goods treatment by the use of multiple Additional Procedure Codes in D.E. 1/11.

These completion notes are supplemented by the D.E. 1/11 Additional Procedure Code Notes and therefore any instructions relating to the Additional Procedure Code (3-digit code for D.E. 1/11) are not included here and must be read in addition to this Appendix.

**44 00:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release for free circulation of goods simultaneously claiming customs duty and (where applicable) VAT relief granted under End Use (Article 254, EU Reg. No. 952/2013 (UCC)), where the goods have not been subject to any previous procedure.

**Conditions for Use:**

This Procedure Code is used to claim duty (and where applicable VAT) relief under end use with simultaneous release for free circulation.

Any customs duties not relieved under end use, must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

An end use authorisation is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under end use must be held.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held. Where the additional declaration type used in D.E. 1/2 is: C, F, Y or Z authorisation to use the Simplified Declaration Procedures (SDP) or Entry in Declarant's Record (EIDR) must also be held.

Additional declaration types (D.E. 1/2): C, F, Y or Z cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in D.E. 2/2 may only be used with codes A and D in D.E. 1/2.

For Authorisations by Customs Declaration (simplified authorisation) the annual usage allowed is 3 per calendar year. Each individual transaction claiming the Authorisation by Customs Declaration is subject to a goods item value limit (D.E. 4/14) of £500,000. Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

**Notices:**

Information can be found on end use on Gov.UK:

<https://www.gov.uk/guidance/end-use-relief>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H1, I1\* or C21.

\*Note: See notes under D.E. 1/2 below for the requirements of a simplified declaration, under additional declaration type B or E. When B or E is used, this additional declaration type is treated as an I1 declaration category, with a modified I1 data set, but without the submission of a subsequent supplementary declaration.

**Declaration Type (D.E. 1/1):**

Enter code: IM.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be entered for this Procedure Code: A, B\*, C, D, E\*, F, J, K, Y or Z.

\*Please note that the Additional Declaration Type B or E may only be used where the Additional Procedure Code (D.E. 1/11) notes specifically allow. Where allowed, a B or E additional declaration type may be completed as an I1 declaration with a modified I1 data set (see the Notes section at the end of this Procedure Code for more details). In these instances, a subsequent supplementary declaration is not required. Please see the Additional Procedure Code (D.E. 1/11) notes for '1MO' & '2MO'.

The conventional rules for the Simplified Declaration Procedure apply where additional declaration types C or F are used – a normal I1 data set should be used, and a supplementary declaration must be submitted where required.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
X	337 (Temporary Storage Declaration).	Enter the Temporary Storage Declaration or stock reference number.	Enter the goods item number from the Temporary Storage Declaration or stock reference.
Y (supplementary declarations only – elements SDE* or CLE*, DCR & DCS must be repeated in sequence when aggregation is used).	SDE (to represent the simplified declaration) or CLE (for the entry in declarant's records (EIDR)).	For SDE: Enter the MRN for the simplified declaration. For CLE: Enter the date of the EIDR	Enter the goods item number from the simplified declaration or the entry in declarants record's.
	DCR (to represent the DUCR).	For SDE & CLE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no's).	For SDE & CLE: Enter any part numbers associated with the DUCR.	

Document category	Previous document type	Previous document reference	Goods item identifier
Z	355 (Entry Summary Declaration).	Enter the MRN for the Entry Summary Declaration.	Enter the goods item number from the Entry Summary Declaration.
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please Note that SDE represents the Simplified Declaration Procedure (SDP) and CLE represents the Entry In Declarant's Records (EIDR) procedure.

**Additional Information (D.E. 2/2):**

Please refer to 'Appendix 4: D.E. 2/2 Additional Information Statement Codes' for the relevant codes and details to be declared (e.g. GEN45 authorisation holder's consignment reference).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI statement code	Details to be declared
<i>Authorisation by Customs Declaration only:</i> Special Procedure Authorisation granted on the declaration at the time of entry to the procedure.	00100	Enter 'Simplified authorisation' <b>Note:</b> Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to Appendix 5: D.E. 2/3 Documents and Other Reference Codes for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Required by holders of a full end use authorisation only:

The following codes should be declared in D.E. 2/3 (as applicable,) where a full authorisation is held for end-use:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU*	Enter the authorisation reference for the comprehensive guarantee used to secure the end use authorisation.
C990** (refers to end-use authorisation for ships and platforms)	e.g., GB	EUS	Enter the end-use authorisation number.
N990 (refers to end-use authorisation other than for ships and platforms)	e.g., GB	EUS	Enter the end-use authorisation number.

\*Please note where the same Customs Comprehensive Guarantee is held for both end-use and deferred payment, code C505 is only required once in D.E. 2/3. If a separate comprehensive guarantee is held for the end-use authorisation, then CGU must be repeated quoting the second guarantee reference number.

\*\*Please note that where Doc code C990 is used, additional procedure code '1SW' must be entered in D.E. 1/11.

Deferment only:

When deferred payment is being used, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee used to guarantee the deferred payment.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S	Enter the appropriate document status code

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-customs duty tax types in D.E.4/8 Method of Payment codes.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required for deferment when it is only being used to pay other taxes.

**Holder of the authorisation identification number (D.E. 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, SDE to be declared when Simplified Declaration Procedure is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	Enter the EORI number of the authorised holder
Deferred Payment	DPO*	Enter the EORI number of the DAN holder
End-use relief	EUS**	Enter the EORI number of the authorised holder

\*CGU & DPO are only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\*Code EUS is only required when a full authorisation is held.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Simplified Declaration Procedure (SDP) or Entry in Declarant’s Records (EIDR) is being used, only MOP codes E or R may be used.

The Method of Payment (MOP) types shown in the following table are the only MOP codes that can be used when security is required for an Authorisation by Customs Declaration to secure the potential duty due at the full rate of duty.

The equivalent Method of Payment will be used to collect any outright payment of customs duty due at the end use rate. For example, MOP code R (deferment account deposit) declared to secure the potential duty, the system will automatically collect the end use rate of duty due from the same deferment account.

See **Appendix 9: D.E. 4/8 Methods of Payment** for codes that can be used for other tax lines.

<b>MOP Code</b>	<b>Definition</b>
M	Security Deposit – immediate payment (cash deposit)
N	Security Deposit - immediate payment (CDS Cash Account deposit)
R	Security Deposit - deferred payment (deferment account deposit)
S	Importers general guarantee account (Importer self-representation)
T	Agent’s general guarantee account
U	Security – Importers guarantee account – standing authority (Direct/indirect representation)
V	Security – Importers guarantee account – individual/specific authority (Direct/indirect representation)
Z	Importers individual guarantee (e.g. C&E 250)

**Supervising Customs Office (D.E. 5/27)**

Enter the supervising customs office code applicable for the end use authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

For fully authorised traders, the Supervising Customs Office shown on the authorisation for end use, or;

Where an authorisation is granted under ‘Authorisation by Customs Declaration’, enter SPOFF code ‘GBBEL004’ for the HMRC National Imports Relief Unit (NIRU).

**Guarantee Type (D.E. 8/2)**

Where an authorisation is granted under the 'Authorisation by Customs Declaration', enter code: `3'.  
For full end-use authorisation holders:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

Enter Code `Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Where an authorisation is granted under the 'Authorisation by Customs Declaration', provide the reference number for the guarantee or the account to be used as security (e.g., General guarantee, Deferment or Cash account). The appropriate Method of Payment code must be declared in D.E. 4/8.

For full end-use authorisation holders enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where method of payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional procedure Codes (D.E. 1/11):**

The following additional procedure codes may be used with Procedure Code 4400:

**Union Additional Procedure Codes:**

E01, E02

**National Additional Procedure Codes:**

000, 2MO, 1RL, 1SW, 2CD, 2CG

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties due at the end use rate of duty.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g. H1.
- Agents must have prior written approval from the authorisation holder to enter goods to end use on their behalf and ensure a copy of the declaration is returned to the holder.
- Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.
- Entry under this Procedure Code is a declaration that:
  - The goods are eligible to claim an end use rate of duty.
  - The goods will be put to the appropriate end use within the time limit required.
  - Any additional security which may be needed will be provided.
  - All other conditions and requirements associated with claiming end use procedure will be met.



**VAT**

The use of this requested procedure is dependent on the payment of any VAT, where applicable.

**Security Required**

No security is needed for tariff quota relief unless a claim to preferential rates or tariff quota cannot be confirmed from the supporting documents.

**Excise**

The use of this requested procedure is dependent on the payment of any excise duties, where applicable.

**Additional Declaration Type B (D.E. 1/2) Modified I1 Data Set:**

Additional declaration type B or E is only allowed with Procedure Code D.E. 1/10 where the Additional Procedure Codes (D.E. 1/11) specifically allow. Please see the Additional Procedure Code (D.E. 1/11) notes for '1MO' & '2MO'.

Where a type B or E (modified I1 Data Set) may be used, the following data elements must be completed as a minimum:

- |                      |                   |                     |
|----------------------|-------------------|---------------------|
| ▪ D.E. 1/1           | ▪ D.E. 3/19 &/ or | ▪ D.E. 4/16         |
| ▪ D.E. 1/2           | 3/20*             | ▪ D.E. 4/17         |
| ▪ D.E. 1/6           | ▪ D.E. 3/21*      | ▪ D.E. 5/8          |
| ▪ D.E. 1/9           | ▪ D.E. 3/24*      | ▪ D.E. 5/14         |
| ▪ D.E. 1/10          | ▪ D.E. 3/26*      | ▪ D.E. 5/21*        |
| ▪ D.E. 1/11          | ▪ D.E. 3/39       | ▪ D.E. 5/23         |
| ▪ D.E. 2/1           | ▪ D.E. 4/1        | ▪ D.E. 5/26*        |
| ▪ D.E. 2/2           | ▪ D.E. 4/3*       | ▪ D.E. 5/27*        |
| ▪ D.E. 2/3           | ▪ D.E. 4/4*       | ▪ D.E. 6/1          |
| ▪ D.E. 2/6*          | ▪ D.E. 4/5*       | ▪ D.E. 6/8 to 6/11  |
| ▪ D.E. 2/7*          | ▪ D.E. 4/6*       | ▪ D.E. 6/14 to 6/17 |
| ▪ D.E. 3/1 &/ or 3/2 | ▪ D.E. 4/7*       | ▪ D.E. 6/18         |
| ▪ D.E. 3/15 &/ or    | ▪ D.E. 4/8*       | ▪ D.E. 7/2          |
| 3/16                 | ▪ D.E. 4/9*       | ▪ D.E. 7/10         |
| ▪ D.E. 3/18          | ▪ D.E. 4/10       | ▪ D.E. 8/6*         |
|                      | ▪ D.E. 4/14       |                     |

\*Only required as per main Volume 3, import data element completion rules.

**44 21:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release for free circulation of goods simultaneously claiming customs duty and (where applicable) VAT relief granted under end use (Article 254, EU Reg. No. 952/2013 (UCC)), where the goods are being re-imported following temporary export under outward processing (Articles 259 - 262 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim duty (and where applicable VAT) relief under end use with simultaneous release for free circulation, where the goods are being re-imported following temporary export under outward processing (Articles 259 - 262 EU Reg. No. 952/2013 (UCC)).

Any customs duties not relieved under end use, must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

An end use authorisation is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

An OP authorisation, valid at the time of export, is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

Goods may be re-imported by a different person to the person who originally exported the goods under OP.

VAT relief cannot be claimed if the goods were sold while outside the European Union.

See conditions for use detailed in Notice 3001.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Codes used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under end use must be held.

Evidence of eligibility for customs duty relief under the Outward Processing (OP) procedure must be held. A duty calculation worksheet to verify any duty override calculations will be required (see D.E. 2/3 Document Codes).

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held for end use.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held at the time the goods were exported under OP.

Where the additional declaration type used in D.E. 1/2 is: C, F or Y, authorisation to use the Simplified Declaration Procedures (SDP) must also be held.

Additional declaration types (D.E. 1/2): C, F or Y cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in D.E. 2/2 may only be used with codes A and D in D.E. 1/2.

For Authorisations by Customs Declaration (simplified authorisation) the annual usage allowed is 3 per calendar year. Each individual transaction claiming the Authorisation by Customs Declaration is subject to a goods item value limit (D.E. 4/14) of £500,000. Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

This procedure code cannot be used with Entry in Declarants Records (EIDR).

**Notices:**

Information can be found on Outward Processing on Gov.UK:

<https://www.gov.uk/guidance/outward-processing-relief-opr>

Information can be found on end use on Gov.UK:

<https://www.gov.uk/guidance/end-use-relief>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H1, I1\* or C21.

Note: See notes under D.E. 1/2 below for the requirements of a simplified declaration, under additional declaration type B or E. When B or E is used, this additional declaration type is treated as an I1 declaration category, with a modified I1 data set, but without the submission of a subsequent supplementary declaration.

**Declaration Type (D.E. 1/1):**

Enter code: IM.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be entered for this Procedure Code: A, B\*, C, D, E\*, F, J, K or Y.

\*Please note that the Additional Declaration Type B or E may only be used where the Additional Procedure Code (D.E. 1/11) notes specifically allow. Where allowed, a B or E additional declaration type may be completed as an I1 declaration with a modified I1 data set (see the Notes section at the end of this Procedure Code for more details). In these instances, a subsequent supplementary declaration is not required. Please see the Additional Procedure Code (D.E. 1/11) notes for '1MO' & '2MO'.

The conventional rules for the Simplified Declaration Procedure apply where additional declaration types C or F are used – a normal I1 data set should be used, and a supplementary declaration must be submitted where required.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

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Document category	Previous document type	Previous document reference	Goods item identifier
X	337 (Temporary Storage Declaration).	Enter the Temporary Storage Declaration or stock reference number.	Enter the goods item number from the Temporary Storage Declaration or stock reference.
Y (supplementary declarations only – elements SDE*, DCR & DCS must be repeated in sequence when aggregation is used).	SDE (to represent the simplified declaration)	For SDE: Enter the MRN for the simplified declaration.	Enter the goods item number from the simplified declaration
	DCR (to represent the DUCR).	For SDE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no's).	For SDE: Enter any part numbers associated with the DUCR.	
Z	355 (Entry Summary Declaration).	Enter the MRN for the Entry Summary Declaration.	Enter the goods item number from the Entry Summary Declaration.
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z (to represent the previous document).	MRN (Declaration/notification).	Enter the MRN of the export declaration used to enter the goods to OP.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please Note that SDE represents the Simplified Declaration Procedure (SDP).

**Additional Information (D.E. 2/2):**

Please refer to ‘**Appendix 4: D.E. 2/2 Additional Information Statement Codes**’ for the relevant codes and details to be declared (e.g. GEN45 authorisation holder’s consignment reference).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI statement code	Details to be declared
<i>Authorisation by Customs Declaration only: Special Procedure Authorisation granted on the declaration at the time of entry to the procedure.</i>	00100	Enter ‘Simplified authorisation’ for claims to end use Enter ‘Discharge of Simplified Authorisation’ for claims to OP. <b>Note:</b> <i>Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.</i>
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
Duty calculation override <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i>	OVR01	Enter ‘Duty Override claimed’ followed by a plain text description of the reason for the override. For example: Duty override claimed Outward Processing

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure (SDP) is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Required by holders of a full end use authorisation only:

**VOLUME 3 – Appendix 1: Requested procedure 44 (CDS)**

The following codes should be declared in D.E. 2/3 (as applicable,) where a full authorisation is held for end-use:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU*	Enter the authorisation reference for the comprehensive guarantee used to secure the end use authorisation.
C990** (refers to end-use authorisation for ships and platforms)	e.g., GB	EUS	Enter the end-use authorisation number.
N990 (refers to end-use authorisation other than for ships and platforms)	e.g., GB	EUS	Enter the end-use authorisation number.

\*Please note where the same Customs Comprehensive Guarantee is held for both end-use and deferred payment, code C505 is only required once in D.E. 2/3. If a separate comprehensive guarantee is held for the end-use authorisation, then CGU must be repeated quoting the second guarantee reference number.

\*\*Please note that where Doc code C990 is used, additional procedure code '1SW' must be entered in D.E. 1/11.

All Outward Processing declarations:

INF2 form:

Enter:

Document code	Document identifier:	Document status
C604	INF2 reference number.	Enter code AE if you're authorised to use a 'globalised' INF2, otherwise enter AC.

Required by holders of a full Outward Processing authorisation only:

Enter the OP authorisation number valid at the time of export:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C019	e.g. GB	OPO	Outward Processing authorisation number.

Document code	Document identifier:	Document status
9WKS	Reference number of the commercial records detailing the duty calculation.	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

Deferment only:

When deferred payment is being used, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee used to guarantee the deferred payment.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S	Enter the appropriate document status code

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-customs duty tax types in D.E.4/8 Method of Payment codes.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required for deferment when is only being used to pay other taxes.

**Holder of the authorisation identification number (D.E. 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, SDE to be declared when Simplified Declaration Procedure is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	Enter the EORI number of the authorised holder
Deferred Payment	DPO*	Enter the EORI number of the DAN holder
End-use relief	EUS**	Enter the EORI number of the authorised holder
Outward Processing	OPO	The EORI number of the authorisation holder of OP at export.

\*CGU & DPO are only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\*Code EUS is only required when a full authorisation is held.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Tax Base (D.E. 4/4):**

D.E. 4/4 is required where AI statement code OVR01 is entered in D.E. 2/2 (Additional Information). Enter the measurement unit code of 'GBP' followed by the value of the exported goods.

**Payable Tax Amount (D.E. 4/6):**

Enter the amount of customs duty due at the end use rate on the re-imported products as calculated on the C&E1154. Enter the amount of revenue due against each other tax type where applicable. The amount of customs duties payable must be calculated on an Outward Processing relief calculation for imports sheet (C&E1154), as described in Notice 3001: Customs Special Procedures for the Union Customs Code.

Document code 9WKS should be entered in D.E. 2/3 (Document Codes) declaring the date of the C&E 1154.

**Total Taxes (D.E.4/7):**

Enter the total amount of taxes due on the goods. This should equal the amount of tax manually calculated for each tax type (as per D.E.4/6).

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from



**Appendix 9: D.E. 4/8: Method of Payment Codes.**

When Simplified Declaration Procedure (SDP) is being used, only MOP codes E or R may be used.

The Method of Payment (MOP) types shown in the following table are the only MOP codes that can be used when security is required for an Authorisation by Customs Declaration to secure the potential duty due at the full rate of duty.

The equivalent Method of Payment will be used to collect any outright payment of customs duty due at the end use rate. For example, MOP code R (deferment account deposit) declared to secure the potential duty, the system will automatically collect the end use rate of duty due from the same deferment account.

See **Appendix 9: D.E. 4/8 Methods of Payment** for codes that can be used for other tax lines.

MOP Code	Definition
M	Security Deposit – immediate payment (cash deposit)
N	Security Deposit - immediate payment (CDS Cash Account deposit)
R	Security Deposit - deferred payment (deferment account deposit)
S	Importers general guarantee account (Importer self-representation)
T	Agent’s general guarantee account
U	Security – Importers guarantee account – standing authority (Direct/indirect representation)
V	Security – Importers guarantee account – individual/specific authority (Direct/indirect representation)
Z	Importers individual guarantee (e.g. C&E 250)

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the compensating products on importation.

**Supervising Customs Office (D.E. 5/27)**

Enter the supervising customs office code applicable for the end use authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes.**

For fully authorised traders, the Supervising Customs Office shown on the authorisation for end use, or;

Where an authorisation is granted under ‘Authorisation by Customs Declaration’, enter SPOFF code ‘GBBEL004’ for the HMRC National Imports Relief Unit (NIRU).

**Guarantee Type (D.E. 8/2)**

Where an authorisation is granted under the ‘Authorisation by Customs Declaration’, enter code: 3. For full end-use authorisation holders:

- Enter code ‘0’ (where a comprehensive guarantee waiver is held), or
- Enter code ‘1’ (where a comprehensive guarantee is held).

Enter Code ‘Y’ where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Where an authorisation is granted under the 'Authorisation by Customs Declaration', provide the reference number for the guarantee or the account to be used as security (e.g., General guarantee, Deferment or Cash account). The appropriate Method of Payment code must be declared in D.E. 4/8.

For full end-use authorisation holders enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where method of payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Statistical Value (D.E. 8/6):**

The statistical value must be declared in GBP (£ sterling) as the value of the compensating products.

The statistical value must include:

- The value of the previously exported unprocessed goods plus
- The value added during the processing operation.

**Additional procedure Codes (D.E. 1/11):**

The following additional procedure codes may be used with Procedure Code 4421:

**Union Additional Procedure Codes:**

None

**National Additional Procedure Codes:**

000, 2MO, 1SW 2CD, 2CG, 46P

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties due at the end use rate of duty.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g. H1.
- Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.

Agents must have prior written approval from the authorisation holder to enter goods to end use on their behalf and ensure a copy of the declaration is returned to the holder.

- Entry under this Procedure Code is a declaration that:
  - The goods are eligible to claim an end use rate of duty.
  - The goods will be put to the appropriate end use within the time limit required.
  - Any additional security which may be needed will be provided.
  - All other conditions and requirements associated with claiming end use procedure will be met.

**Additional documents needed:**

- A copy of the export entry and/or a copy of the departure message, clearly showing the MRN is needed.
- Where delivery is needed before production of the certificate of posting or details of the previous export entry have not been entered in D.E. 2/1 (Previous Documents), security for potential charges on the full value must be provided by deposit or guarantee.
- Form INF 2 is available to support claim to outward processing.
- A C&E 1154 has been completed to evidence the calculations used.
- Documentary evidence of the identity and value of the temporary exported goods.
- Evidence of repair costs where applicable.
- Copy of warranty document or other evidence, where applicable if any repair is free of charge.
- Where the OP authorisation was granted at the time of export under the Authorisation by Customs Declaration a copy of the authorisation letter issued by NIRU must be provided to Customs (on request) unless the MRN details of the export declaration have been declared in D.E. 2/1 (Previous Documents).
- Where an extended guarantee has been purchased with the goods or the replacement is chargeable, this will be liable to charges on re-importation.

**VAT**

The use of this requested procedure is dependent on the payment of any VAT, where applicable.

**Security Required**

No security is needed for tariff quota relief unless a claim to preferential rates or tariff quota cannot be confirmed from the supporting documents.

**Excise**

The use of this requested procedure is dependent on the payment of any excise duties, where applicable.

**Additional Declaration Type B (D.E. 1/2) Modified I1 Data Set:**

Additional declaration type B or E is only allowed with Procedure Code D.E. 1/10 where the Additional Procedure Codes (D.E. 1/11) specifically allow. Please see the Additional Procedure Code (D.E. 1/11) notes for '1MO' & '2MO'.

Where a type B or E (modified I1 Data Set) may be used, the following data elements must be completed as a minimum:

- |                      |                   |              |
|----------------------|-------------------|--------------|
| ▪ D.E. 1/1           | ▪ D.E. 3/15 &/ or | ▪ D.E. 4/6*  |
| ▪ D.E. 1/2           | 3/16              | ▪ D.E. 4/7*  |
| ▪ D.E. 1/6           | ▪ D.E. 3/18       | ▪ D.E. 4/8*  |
| ▪ D.E. 1/9           | ▪ D.E. 3/19 &/ or | ▪ D.E. 4/9*  |
| ▪ D.E. 1/10          | 3/20*             | ▪ D.E. 4/10  |
| ▪ D.E. 1/11          | ▪ D.E. 3/21*      | ▪ D.E. 4/14  |
| ▪ D.E. 2/1           | ▪ D.E. 3/24*      | ▪ D.E. 4/16  |
| ▪ D.E. 2/2           | ▪ D.E. 3/26*      | ▪ D.E. 4/17  |
| ▪ D.E. 2/3           | ▪ D.E. 3/39       | ▪ D.E. 5/8   |
| ▪ D.E. 2/6*          | ▪ D.E. 4/1        | ▪ D.E. 5/14  |
| ▪ D.E. 2/7*          | ▪ D.E. 4/3*       | ▪ D.E. 5/21* |
| ▪ D.E. 3/1 &/ or 3/2 | ▪ D.E. 4/4*       | ▪ D.E. 5/23  |
|                      | ▪ D.E. 4/5*       | ▪ D.E. 5/26* |

- D.E. 5/27\*
- D.E. 6/1
- D.E. 6/8 to 6/11
- D.E. 6/14 to 6/17
- D.E. 6/18
- D.E. 7/2
- D.E. 7/10
- D.E. 8/6\*

\*Only required as per main Volume 3, import data element completion rules.

**44 22:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release for free circulation of goods simultaneously claiming customs duty and (where applicable) VAT relief granted under end use (Article 254, EU Reg. No. 952/2013 (UCC)), where the goods are being re-imported following temporary export under outward processing for goods not covered by Procedure Code 44 21 (Articles 259 - 262 EU Reg. No. 952/2013 (UCC)).

This procedure covers goods reimported after process, adaptation, reworking or making up outside the community, (other than under the procedures referred to under code 4421). This code covers the following situations:

- The simultaneous application to textile products of the outward processing procedure and the economic outward processing procedure (Regulation (EC) No 3036/94)
- Temporary export of goods from the Union for repair, processing, adaptation, making up or reworking where no customs duties will be due at re-importation.

**Conditions for Use:**

This Procedure Code is used to claim duty (and where applicable VAT) relief under end use with simultaneous release for free circulation, where the goods are being re-imported following temporary export under outward processing for goods not covered by Procedure Code 44 21 (Articles 259 - 262 EU Reg. No. 952/2013 (UCC)).

Any customs duties not relieved under end use, must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

An end use authorisation is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

An OP authorisation, valid at the time of export, is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

Goods may be re-imported by a different person to the person who originally exported the goods under OP.

VAT relief cannot be claimed if the goods were sold while outside the European Union.

See conditions for use detailed in Notice 3001.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Codes used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under end use must be held.

Evidence of eligibility for customs duty relief under the Outward Processing (OP) procedure must be held. A duty calculation worksheet to verify any duty override calculations will be required (see D.E. 2/3 Document Codes).

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held for end use.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held at the time the goods were exported under OP.

Where the additional declaration type used in D.E. 1/2 is: C, F or Y, authorisation to use the Simplified Declaration Procedures (SDP) must also be held.

Additional declaration types (D.E. 1/2): C, F, or Y cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in D.E. 2/2 may only be used with codes A and D in D.E. 1/2.

For Authorisations by Customs Declaration (simplified authorisation) the annual usage allowed is 3 per calendar year. Each individual transaction claiming the Authorisation by Customs Declaration is subject to a goods item value limit (D.E. 4/14) of £500,000. Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

This procedure code cannot be used with Entry in Declarants Records (EIDR).

**Notices:**

Information can be found on Outward Processing on Gov.UK:

<https://www.gov.uk/guidance/outward-processing-relief-opr>

Information can be found on end use on Gov.UK:

<https://www.gov.uk/guidance/end-use-relief>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H1, I1\* or C21.

\*Note: See notes under D.E. 1/2 below for the requirements of a simplified declaration, under additional declaration type B or E. When B or E is used, this additional declaration type is treated as an I1 declaration category, with a modified I1 data set, but without the submission of a subsequent supplementary declaration.

**Declaration Type (D.E. 1/1):**

Enter code: IM.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be entered for this Procedure Code: A, B\*, C, D, E\*, F, J, K or Y.

\*Please note that the Additional Declaration Type B or E may only be used where the Additional Procedure Code (D.E. 1/11) notes specifically allow. Where allowed, a B or E additional declaration type may be completed as an I1 declaration with a modified I1 data set (see the Notes section at the end of this Procedure Code for more details). In these instances, a subsequent supplementary

declaration is not required. Please see the Additional Procedure Code (D.E. 1/11) notes for '1MO' & '2MO'.

The conventional rules for the Simplified Declaration Procedure apply where additional declaration types C or F are used – a normal I1 data set should be used, and a supplementary declaration must be submitted where required.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
X	337 (Temporary Storage Declaration).	Enter the Temporary Storage Declaration or stock reference number.	Enter the goods item number from the Temporary Storage Declaration or stock reference.
Y (supplementary declarations only – elements SDE*, DCR & DCS must be repeated in sequence when aggregation is used).	SDE (to represent the simplified declaration)	For SDE: Enter the MRN for the simplified declaration.	Enter the goods item number from the simplified declaration
	DCR (to represent the DUCR).	For SDE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no's).	For SDE: Enter any part numbers associated with the DUCR.	
Z	355 (Entry Summary Declaration).	Enter the MRN for the Entry Summary Declaration.	Enter the goods item number from the Entry Summary Declaration.
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z (to represent the previous document).	MRN (Declaration/notification).	Enter the MRN of the export declaration used to enter the goods to OP.	Enter the goods item number from the previous document.

Document category	Previous document type	Previous document reference	Goods item identifier
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please Note that SDE represents the Simplified Declaration Procedure (SDP).

**Additional Information (D.E. 2/2):**

Please refer to ‘**Appendix 4: D.E. 2/2 Additional Information Statement Codes**’ for the relevant codes and details to be declared (e.g. GEN45 authorisation holder’s consignment reference).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI statement code	Details to be declared
<i>Authorisation by Customs Declaration only: Special Procedure Authorisation granted on the declaration at the time of entry to the procedure.</i>	00100	Enter ‘Simplified authorisation’ for claims to end use Enter ‘Discharge of Simplified Authorisation’ for claims to OP. <b>Note:</b> <i>Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.</i>
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
Duty calculation override <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i>	OVR01	Enter ‘Duty Override claimed’ followed by a plain text description of the reason for the override. For example: Duty override claimed Outward Processing

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C512 to be declared when the Simplified

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Declaration Procedure (SDP) is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Required by holders of a full end use authorisation only:

The following codes should be declared in D.E. 2/3 (as applicable,) where a full authorisation is held for end-use:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU*	Enter the authorisation reference for the comprehensive guarantee used to secure the end use authorisation.
C990** (refers to end-use authorisation for ships and platforms)	e.g., GB	EUS	Enter the end-use authorisation number.
N990 (refers to end-use authorisation other than for ships and platforms)	e.g., GB	EUS	Enter the end-use authorisation number.

\*Please note where the same Customs Comprehensive Guarantee is held for both end-use and deferred payment, code C505 is only required once in D.E. 2/3. If a separate comprehensive guarantee is held for the end-use authorisation, then CGU must be repeated quoting the second guarantee reference number.

\*\*Please note that where Doc code C990 is used, additional procedure code '1SW' must be entered in D.E. 1/11.

All Outward Processing declarations:

INF2 form:

Enter:

Document code	Document identifier:	Document status
C604	INF2 reference number.	Enter code AE if you're authorised to use a 'globalised' INF2, otherwise enter AC.



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Required by holders of a full Outward Processing authorisation only:

Enter the OP authorisation number valid at the time of export:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C019	e.g. GB	OPO	Outward Processing authorisation number.

Document code	Document identifier:	Document status
9WKS	Reference number of the commercial records detailing the duty calculation.	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

Deferment only:

When deferred payment is being used, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee used to guarantee the deferred payment.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S	Enter the appropriate document status code

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-customs duty tax types in D.E.4/8 Method of Payment codes.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required for deferment when is only being used to pay other taxes.

**Holder of the authorisation identification number (D.E. 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, SDE to be declared when Simplified Declaration Procedure is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	Enter the EORI number of the authorised holder
Deferred Payment	DPO*	Enter the EORI number of the DAN holder
End-use relief	EUS**	Enter the EORI number of the authorised holder
Outward Processing	OPO**	The EORI number of the authorisation holder of OP at export.

\*CGU & DPO are only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\*Codes EUS and OPO are only required when a full authorisation is held.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Tax Base (D.E. 4/4):**

D.E. 4/4 is required where AI statement code OVR01 is entered in D.E. 2/2 (Additional Information). Enter the measurement unit code of 'GBP' followed by the value of the exported goods.

**Payable Tax Amount (D.E. 4/6):**

Enter the amount of customs duty due at the end use rate on the re-imported products as calculated on the C&E1154. Enter the amount of revenue due against each other tax type where applicable. The amount of customs duties payable must be calculated on an Outward Processing relief calculation for imports sheet (C&E1154), as described in Notice 3001: Customs Special Procedures for the Union Customs Code.

Document code 9WKS should be entered in D.E. 2/3 (Document Codes) declaring the date of the C&E 1154.

**Total Taxes (D.E.4/7):**

Enter the total amount of taxes due on the goods. This should equal the amount of tax manually calculated for each tax type (as per D.E.4/6).

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Simplified Declaration Procedure (SDP) is being used, only MOP codes E or R may be used.

The Method of Payment (MOP) types shown in the following table are the only MOP codes that can be used when security is required for an Authorisation by Customs Declaration to secure the potential duty due at the full rate of duty.

The equivalent Method of Payment will be used to collect any outright payment of customs duty due at the end use rate. For example, MOP code R (deferment account deposit) declared to secure the potential duty, the system will automatically collect the end use rate of duty due from the same deferment account.

See **Appendix 9: D.E. 4/8 Methods of Payment** for codes that can be used for other tax lines.

MOP Code	Definition
M	Security Deposit – immediate payment (cash deposit)
N	Security Deposit - immediate payment (CDS Cash Account deposit)
R	Security Deposit - deferred payment (deferment account deposit)
S	Importers general guarantee account (Importer self-representation)
T	Agent’s general guarantee account
U	Security – Importers guarantee account – standing authority (Direct/indirect representation)
V	Security – Importers guarantee account – individual/specific authority (Direct/indirect representation)
Z	Importers individual guarantee (e.g. C&E 250)

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the compensating products on importation.

**Supervising Customs Office (D.E. 5/27)**

Enter the supervising customs office code applicable for the end use authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

For fully authorised traders, the Supervising Customs Office shown on the authorisation for end use, or;

Where an authorisation is granted under ‘Authorisation by Customs Declaration’, enter SPOFF code ‘GBBEL004’ for the HMRC National Imports Relief Unit (NIRU).

**Guarantee Type (D.E. 8/2)**

Where an authorisation is granted under the 'Authorisation by Customs Declaration', enter code: 3.  
For full end-use authorisation holders:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

Enter Code 'Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Where an authorisation is granted under the 'Authorisation by Customs Declaration', provide the reference number for the guarantee or the account to be used as security (e.g., General guarantee, Deferment or Cash account). The appropriate Method of Payment code must be declared in D.E. 4/8.

For full end-use authorisation holders enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where method of payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Statistical Value (D.E. 8/6):**

The statistical value must be declared in GBP (£ sterling) as the value of the compensating products.

The statistical value must include:

- The value of the previously exported unprocessed goods plus
- The value added during the processing operation.

**Additional procedure Codes (D.E. 1/11):**

The following additional procedure codes may be used with Procedure Code 4422:

**Union Additional Procedure Codes:**

B02, B03

**National Additional Procedure Codes:**

000, 2MO, 1SW 2CD, 2CG, 46P, 48P

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties due at the end use rate of duty.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g. H1.
- Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.
- Agents must have prior written approval from the authorisation holder to enter goods to end use on their behalf and ensure a copy of the declaration is returned to the holder.
- Entry under this Procedure Code is a declaration that:
  - The goods are eligible to claim an end use rate of duty.
  - The goods will be put to the appropriate end use within the time limit required.
  - Any additional security which may be needed will be provided.

- All other conditions and requirements associated with claiming end use procedure will be met.

**Additional documents needed:**

- A copy of the export entry and/or a copy of the departure message, clearly showing the MRN is needed.
- Where delivery is needed before production of the certificate of posting or details of the previous export entry have not been entered in D.E. 2/1 (Previous Documents), security for potential charges on the full value must be provided by deposit or guarantee.
- Form INF 2 is available to support claim to outward processing.
- A C&E 1154 has been completed to evidence the calculations used.
- Documentary evidence of the identity and value of the temporary exported goods.
- Evidence of repair costs where applicable.
- Copy of warranty document or other evidence, where applicable if any repair is free of charge.
- Where OPT requirements are met, a DIT import licence is not needed for the processed goods.
- If the OPT requirements are not met, the processed goods may only be imported under the authority of a DIT licence.
- If the exported goods are imported into the UK without having been processed they may need a DIT import licence unless they are EU origin goods.
- Documentary proof of origin (DPO) will be needed for certain goods falling within Chapters 51 to 63 of the UK Trade Tariff. The appropriate document code for the DPO is required in D.E. 2/3 (Document Codes)
- Where the OP authorisation was granted at the time of export under the Authorisation by Customs Declaration a copy of the authorisation letter issued by NIRU must be provided to Customs (on request) unless the MRN details of the export declaration have been declared in D.E. 2/1 (Previous Documents).
- Where an extended guarantee has been purchased with the goods or the replacement is chargeable, this will be liable to charges on re-importation.

**VAT**

The use of this requested procedure is dependent on the payment of any VAT, where applicable.

**Security Required**

No security is needed for tariff quota relief unless a claim to preferential rates or tariff quota cannot be confirmed from the supporting documents.

**Excise**

The use of this requested procedure is dependent on the payment of any excise duties, where applicable.

**Additional Declaration Type B (D.E. 1/2) Modified I1 Data Set:**

Additional declaration type B or E is only allowed with Procedure Code D.E. 1/10 where the Additional Procedure Codes (D.E. 1/11) specifically allow. Please see the Additional Procedure Code (D.E. 1/11) notes for '1MO' & '2MO'.

Where a type B or E (modified I1 Data Set) may be used, the following data elements must be completed as a minimum:

- |             |             |                      |
|-------------|-------------|----------------------|
| ▪ D.E. 1/1  | ▪ D.E. 1/11 | ▪ D.E. 2/7*          |
| ▪ D.E. 1/2  | ▪ D.E. 2/1  | ▪ D.E. 3/1 &/ or 3/2 |
| ▪ D.E. 1/6  | ▪ D.E. 2/2  | ▪ D.E. 3/15 &/ or    |
| ▪ D.E. 1/9  | ▪ D.E. 2/3  | 3/16                 |
| ▪ D.E. 1/10 | ▪ D.E. 2/6* | ▪ D.E. 3/18          |

- D.E. 3/19 &/ or 3/20\*
- D.E. 3/21\*
- D.E. 3/24\*
- D.E. 3/26\*
- D.E. 3/39
- D.E. 4/1
- D.E. 4/3\*
- D.E. 4/4\*
- D.E. 4/5\*
- D.E. 4/6\*
- D.E. 4/7\*
- D.E. 4/8\*
- D.E. 4/9\*
- D.E. 4/10
- D.E. 4/14
- D.E. 4/16
- D.E. 4/17
- D.E. 5/8
- D.E. 5/14
- D.E. 5/21\*
- D.E. 5/23
- D.E. 5/26\*
- D.E. 5/27\*
- D.E. 6/1
- D.E. 6/8 to 6/11
- D.E. 6/14 to 6/17
- D.E. 6/18
- D.E. 7/2
- D.E. 7/10
- D.E. 8/6\*

\*Only required as per main Volume 3, import data element completion rules

**44 51:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release for free circulation of goods simultaneously claiming customs duty and (where applicable) VAT relief granted under End Use (Article 254, EU Reg. No. 952/2013 (UCC)), where the goods have been previously entered to inward processing (Article 256 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim duty (and where applicable VAT) relief under end use with simultaneous release for free circulation for goods which were previously entered to inward processing (IP).

Any customs duties not relieved under end use, must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

An end use authorisation is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

An Inward Processing (IP) authorisation, valid at the time the goods were entered to IP, is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under end use must be held.

Evidence of eligibility for customs duty relief under the Inward Processing (IP) procedure must be held. A duty calculation worksheet to verify any duty override calculations will be required (see D.E. 2/3 Document Codes).

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held for end use.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held at the time the goods were entered to IP.

Where the additional declaration type used in D.E. 1/2 is: Z authorisation to use Entry in Declarant's Record (EIDR) must also be held.

Additional declaration types (D.E. 1/2): Z cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in D.E. 2/2 may only be used with codes A in D.E. 1/2.

For Authorisations by Customs Declaration (simplified authorisation) the annual usage allowed is 3 per calendar year. Each individual transaction claiming the Authorisation by Customs Declaration is subject to a goods item value limit (D.E. 4/14) of £500,000. Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

**Notices:**

Information can be found on end use on Gov.UK:

<https://www.gov.uk/guidance/end-use-relief>

Notice 3001: customs special procedures for the Union Customs Code

Information can be found on Inward Processing on Gov.UK:

<https://www.gov.uk/guidance/inward-processing>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H1 & I1\*.

\*Note: See notes under D.E. 1/2 below for the requirements of a simplified declaration, under additional declaration type B or E. When B or E is used, this additional declaration type is treated as an I1 declaration category, with a modified I1 data set, but without the submission of a subsequent supplementary declaration.

**Declaration Type (D.E. 1/1):**

Enter code: IM.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be entered for this Procedure Code: A, B\* or Z.

\*Please note that the Additional Declaration Type B may only be used where the Additional Procedure Code (D.E. 1/11) notes specifically allow. Where allowed, a B additional declaration type may be completed as an I1 declaration with a modified I1 data set (see the Notes section at the end of this Procedure Code for more details). In these instances, a subsequent supplementary declaration is not required. Please see the Additional Procedure Code (D.E. 1/11) notes for '1MO' & '2MO'.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
Y (supplementary declarations only – elements CLE*, DCR & DCS must be repeated in sequence when aggregation is used).	CLE (for the entry in declarant's records (EIDR)).	For CLE: Enter the date of the EIDR	Enter the goods item number from the entry in declarants record's.
	DCR (to represent the DUCR).	For CLE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no's).	For CLE: Enter any part numbers associated with the DUCR.	
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	MRN (Declaration/ notification).	Enter the MRN of the declaration used to enter the goods to IP.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please Note that CLE represents the Entry In Declarant's Records (EIDR) procedure.

**Additional Information (D.E. 2/2):**

Please refer to 'Appendix 4: D.E. 2/2 Additional Information Statement Codes' for the relevant codes and details to be declared (e.g. GEN45 authorisation holder's consignment reference).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.



The following AI statements may be required in D.E. 2/2:

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
<i>Authorisation by Customs Declaration only:</i> Special Procedure Authorisation granted on the declaration at the time of entry to the procedure.	00100	Enter 'Simplified authorisation' for claims to end use Enter 'Discharge of Simplified Authorisation' for IP. <b>Note:</b> Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.
<i>Full authorisation holders only:</i> Discharge of Inward Processing (Article 241(1) EU Reg. No. 2015/2446 (DA)).	10200	Enter 'IP' followed by the relevant authorisation number or INF number.
Discharge of Inward Processing (specific commercial policy measures): Where goods placed under the inward processing procedure are subject to specific commercial policy measures and such measures continue to be applicable at the time when the goods, whether in the form of processed products or not, are placed under a subsequent customs procedure (refer to Notice 3001).	10300	Enter 'IP CPM'.
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
<i>Use with A.86(3) UCC debt rules only:</i> Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules. This AI code must be used with D.E.1/11 Additional Procedure Code F44. See D.E.1/11 Additional Procedure Code notes for details.	GEN86	Enter 'Article 86(3)'.
Duty calculation override. <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i>	OVR01	Enter 'Duty override claimed' followed by a plain text description of the reason for the override. For example: Duty override claimed Inward Processing

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C514 to be declared when Entry in Declarant's Records (EIDR) is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Required by holders of a full end use authorisation only:

The following codes should be declared in D.E. 2/3 (as applicable,) where a full authorisation is held for end-use:

<b>Document code</b>	<b>Document identifier: country code</b>	<b>Document identifier: authorisation type code</b>	<b>Document identifier: authorisation number</b>
C505	e.g., GB	CGU*	Enter the authorisation reference for the comprehensive guarantee used to secure the end use authorisation.
C990** (refers to end-use authorisation for ships and platforms)	e.g., GB	EUS	Enter the end-use authorisation number.
N990 (refers to end-use authorisation other than for ships and platforms)	e.g., GB	EUS	Enter the end-use authorisation number.

\*Please note where the same Customs Comprehensive Guarantee is held for both end-use and deferred payment, code C505 is only required once in D.E. 2/3. If a separate comprehensive guarantee is held for the end-use authorisation, then CGU must be repeated quoting the second guarantee reference number.

\*\*Please note that where Doc code C990 is used, additional procedure code '1SW' must be entered in D.E. 1/11.

Required by holders of a full Inward Processing authorisation only:

Enter the IP authorisation number valid at the time the goods were entered to IP:

<b>Document code</b>	<b>Document identifier: country code</b>	<b>Document identifier: authorisation type code</b>	<b>Document identifier: authorisation number</b>
C601	e.g. GB	IPO	Inward Processing authorisation number.

Deferment only:

When deferred payment is being used, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee used to guarantee the deferred payment.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S	Enter the appropriate document status code

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-customs duty tax types in D.E.4/8 Method of Payment codes.

Inward Processing declarations where Article 86(3) UCC customs debt rules are being used:

Enter:

Document code	Document identifier:	Document status
9WKS	Reference number of the commercial records detailing the duty calculation.	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required for deferment when is only being used to pay other taxes.

**Holder of the authorisation identification number (D.E. 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, EIR to be declared when Entry in Declarants Records (EIDR) is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned.

The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	Enter the EORI number of the authorised holder
Deferred Payment	DPO*	Enter the EORI number of the DAN holder
End-use relief	EUS**	Enter the EORI number of the authorised holder
Inward Processing	IPO**	The EORI number of the authorisation holder of IP at the time of entry to the procedure.

\*CGU & DPO are only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\*Codes EUS & IPO are only required when a full authorisation is held.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Tax Base (D.E. 4/4):**

D.E. 4/4 is required where AI statement code OVR01 is entered in D.E. 2/2 (Additional Information). Enter the measurement unit code of 'GBP' followed by the value of the goods originally entered to inward processing.

**Payable Tax Amount (D.E. 4/6):**

Enter the amount of customs duty due at the end use rate on the compensating products being released to free circulation. Enter the amount of revenue due against each other tax type where applicable.

Document code 9WKS should be entered in D.E. 2/3 (Document Codes).

**Total Taxes (D.E.4/7):**

Enter the total amount of taxes due on the goods. This should equal the amount of tax manually calculated for each tax type (as per D.E.4/6).

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Entry in Declarant’s Records (EIDR) is being used, only MOP codes E or R may be used.

The Method of Payment (MOP) types shown in the following table are the only MOP codes that can be used when security is required for an Authorisation by Customs Declaration to secure the potential duty due at the full rate of duty.

The equivalent Method of Payment will be used to collect any outright payment of customs duty due at the end use rate. For example, MOP code R (deferment account deposit) declared to secure the potential duty, the system will automatically collect the end use rate of duty due from the same deferment account.

See **Appendix 9: D.E. 4/8 Methods of Payment** for codes that can be used for other tax lines.

<b>MOP Code</b>	<b>Definition</b>
M	Security Deposit – immediate payment (cash deposit)
N	Security Deposit - immediate payment (CDS Cash Account deposit)
R	Security Deposit - deferred payment (deferment account deposit)
S	Importers general guarantee account (Importer self-representation)
T	Agent’s general guarantee account
U	Security – Importers guarantee account – standing authority (Direct/indirect representation)
V	Security – Importers guarantee account – individual/specific authority (Direct/indirect representation)
Z	Importers individual guarantee (e.g. C&E 250)

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the processed/ compensating products resulting from inward processing and now being released to free circulation.

**Location of Goods (D.E. 5/23):**

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

<b>Type of Authorisation held</b>	<b>Location Type Identifier</b>	<b>Location Details</b>
Full IP authorisation	Enter ‘GBBYIP’.	Followed by the IP authorisation number.
Authorisation by Customs Declaration	Enter ‘GBBU’.	Followed by the appropriate GB UN/LOCODE code*.

\*Select the GB UN/LOCODE code from **Appendix 16I: D.E. 5/23: Goods Location Codes: GB Place Names and UN/LOCODE Codes** for the nearest place name to the premises where the goods are located.

**Supervising Customs Office (D.E. 5/27)**

Enter the supervising customs office code applicable for the end use authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

For fully authorised traders, the Supervising Customs Office shown on the authorisation for end use, or;

Where an authorisation is granted under 'Authorisation by Customs Declaration', enter SPOFF code 'GBBEL004' for the HMRC National Imports Relief Unit (NIRU).

**Details of Goods (D.E. 6/8 – 6/17):**

Enter the details of the goods in terms of the processed/ compensating products.

**Guarantee Type (D.E. 8/2)**

Where an authorisation is granted under the 'Authorisation by Customs Declaration', enter code: 3. For full end-use authorisation holders:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

Enter Code 'Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Where an authorisation is granted under the 'Authorisation by Customs Declaration', provide the reference number for the guarantee or the account to be used as security (e.g., General guarantee, Deferment or Cash account). The appropriate Method of Payment code must be declared in D.E. 4/8.

For full end-use authorisation holders enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where method of payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional procedure Codes (D.E. 1/11):**

The following additional procedure codes may be used with Procedure Code 4451:

**Union Additional Procedure Codes:**

F44

**National Additional Procedure Codes:**

000, 2MO, 1SW

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties due at the end use rate of duty.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g. H1.
- Code F44 may not be used on the diversion to Free Circulation unless F44 was also quoted on the original declaration (in D.E.1/11 (Additional Procedure Code) placing the goods under IP.
- Where the authorisation was granted at the time of entry to IP under the Authorisation by Customs Declaration a copy of the authorisation letter issued by NIRU must be provided to Customs (on request) unless the MRN details of the declaration have been declared in D.E. 2/1 (Previous Documents).
- If the goods were first entered to IP in another member state, you must use Procedure Code 4454 instead.

- Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.
- Agents must have prior written approval from the authorisation holder to enter goods to end use on their behalf and ensure a copy of the declaration is returned to the holder.
- Entry under this Procedure Code is a declaration that:
  - The goods are eligible to claim an end use rate of duty.
  - The goods will be put to the appropriate end use within the time limit required.
  - Any additional security which may be needed will be provided.
  - All other conditions and requirements associated with claiming end use procedure will be met.

## **VAT**

The use of this requested procedure is dependent on the payment of any VAT, where applicable.

### **Security Required**

No security is needed for tariff quota relief unless a claim to preferential rates or tariff quota cannot be confirmed from the supporting documents.

When replacements are imported under the Standard Exchange System (SES) with earlier exportation, security for the potential Customs Duty on the full value is needed, by deposit or guarantee. Security will be discharged when evidence is produced of the prior export of the goods being replaced.

### **Excise**

The use of this requested procedure is dependent on the payment of any excise duties, where applicable.

### **Additional Declaration Type B (D.E. 1/2) Modified I1 Data Set:**

Additional declaration type B or E is only allowed with Procedure Code D.E. 1/10 where the Additional Procedure Codes (D.E. 1/11) specifically allow. Please see the Additional Procedure Code (D.E. 1/11) notes for '1MO' & '2MO'.

Where a type B or E (modified I1 Data Set) may be used, the following data elements must be completed as a minimum:

- |             |                           |                            |
|-------------|---------------------------|----------------------------|
| ▪ D.E. 1/1  | ▪ D.E. 2/2                | ▪ D.E. 3/18                |
| ▪ D.E. 1/2  | ▪ D.E. 2/3                | ▪ D.E. 3/19 &/ or<br>3/20* |
| ▪ D.E. 1/6  | ▪ D.E. 2/6*               | ▪ D.E. 3/21*               |
| ▪ D.E. 1/9  | ▪ D.E. 2/7*               | ▪ D.E. 3/24*               |
| ▪ D.E. 1/10 | ▪ D.E. 3/1 &/ or 3/2      | ▪ D.E. 3/26*               |
| ▪ D.E. 1/11 | ▪ D.E. 3/15 &/ or<br>3/16 | ▪ D.E. 3/39                |
| ▪ D.E. 2/1  | ▪ D.E. 4/14               | ▪ D.E. 6/1                 |
| ▪ D.E. 4/1  | ▪ D.E. 4/16               | ▪ D.E. 6/8 to 6/11         |
| ▪ D.E. 4/3* | ▪ D.E. 4/17               | ▪ D.E. 6/14 to 6/17        |
| ▪ D.E. 4/4* | ▪ D.E. 5/8                | ▪ D.E. 6/18                |
| ▪ D.E. 4/5* | ▪ D.E. 5/14               | ▪ D.E. 7/2                 |
| ▪ D.E. 4/6* | ▪ D.E. 5/21*              | ▪ D.E. 7/10                |
| ▪ D.E. 4/7* | ▪ D.E. 5/23               | ▪ D.E. 8/6*                |
| ▪ D.E. 4/8* | ▪ D.E. 5/26*              |                            |
| ▪ D.E. 4/9* | ▪ D.E. 5/27*              |                            |
| ▪ D.E. 4/10 |                           |                            |

\*Only required as per main Volume 3, import data element completion rules.

**44 53:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release for free circulation of goods simultaneously claiming customs duty and (where applicable) VAT relief granted under End Use (Article 254, EU Reg. No. 952/2013 (UCC)), where the goods have been previously entered to temporary admission (Article 250 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim duty (and where applicable VAT) relief under end use with simultaneous release for free circulation for goods which were previously entered to temporary admission (TA).

Any customs duties not relieved under end use, must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

An end use authorisation is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

A Temporary Admission (TA) authorisation, valid at the time the goods were entered to TA, is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under end use must be held.

Evidence of eligibility for customs duty relief under the Temporary Admission (TA) procedure must be held.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held for end use.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held at the time the goods were entered to TA.

Where the additional declaration type used in D.E. 1/2 is: Z authorisation to use Entry in Declarant's Record (EIDR) must also be held.

Additional declaration types (D.E. 1/2): Z cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in D.E. 2/2 may only be used with codes A in D.E. 1/2.

For End Use Authorisations by Customs Declaration (simplified authorisation) the annual usage allowed is 3 per calendar year. Each individual transaction claiming the Authorisation by Customs Declaration is subject to a goods item value limit (D.E. 4/14) of £500,000. These limits do not apply to Temporary Admission Authorisation by Customs Declaration. Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.



Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

**Notices:**

Information can be found on end use on Gov.UK:

<https://www.gov.uk/guidance/end-use-relief>

Notice 3001: customs special procedures for the Union Customs Code

Information can be found on Temporary Admission on Gov.UK:

<https://www.gov.uk/guidance/temporary-admission>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H1 or I1\*.

\*Note: See notes under D.E. 1/2 below for the requirements of a simplified declaration, under additional declaration type B or E. When B or E is used, this additional declaration type is treated as an I1 declaration category, with a modified I1 data set, but without the submission of a subsequent supplementary declaration.

**Declaration Type (D.E. 1/1):**

Enter code: IM.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be entered for this Procedure Code: A, B\* or Z.

\*Please note that the Additional Declaration Type B may only be used where the Additional Procedure Code (D.E. 1/11) notes specifically allow. Where allowed, a B additional declaration type may be completed as an I1 declaration with a modified I1 data set (see the Notes section at the end of this Procedure Code for more details). In these instances, a subsequent supplementary declaration is not required. Please see the Additional Procedure Code (D.E. 1/11) notes for '1MO' & '2MO'.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
Y (supplementary declarations only – elements CLE*, DCR & DCS must be repeated in sequence when aggregation is used).	CLE (for the entry in declarant's records (EIDR)).	For CLE: Enter the date of the EIDR	Enter the goods item number from the entry in declarants record's.
	DCR (to represent the DUCR).	For CLE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no's).	For CLE: Enter any part numbers associated with the DUCR.	

Document category	Previous document type	Previous document reference	Goods item identifier
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	MRN (Declaration/notification).	Enter the MRN of the declaration used to enter the goods to TA.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please Note that CLE represents the Entry In Declarant's Records (EIDR) procedure.

**Additional Information (D.E. 2/2):**

Please refer to '**Appendix 4: D.E. 2/2 Additional Information Statement Codes**' for the relevant codes and details to be declared (e.g. GEN45 authorisation holder's consignment reference).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI statement code	Details to be declared
<i>Authorisation by Customs Declaration only:</i> Special Procedure Authorisation granted on the declaration at the time of entry to the procedure.	00100	Enter 'Simplified authorisation' for claims to end use Enter 'Discharge of Simplified Authorisation' for TA. <b>Note:</b> Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.
<i>Full authorisation holders only:</i> Discharge of Temporary Admission (Article 238 EU Reg. No. 2015/2446 (DA)).	10500	Enter 'TA' followed by the relevant authorisation number.
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.

Coverage	AI statement code	Details to be declared
Duty calculation override <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i>	OVR01	Enter 'Duty override claimed' followed by a plain text description of the reason for the override.  For example: Duty override claimed Temporary Admission with Partial Relief

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C514 to be declared when Entry in Declarant's Records (EIDR) is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Required by holders of a full end use authorisation only:

The following codes should be declared in D.E. 2/3 (as applicable,) where a full authorisation is held for end-use:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU*	Enter the authorisation reference for the comprehensive guarantee used to secure the end use authorisation.
C990** (refers to end-use authorisation for ships and platforms)	e.g., GB	EUS	Enter the end-use authorisation number.
N990 (refers to end-use authorisation other than for ships and platforms)	e.g., GB	EUS	Enter the end-use authorisation number.

\*Please note where the same Customs Comprehensive Guarantee is held for both end-use and deferred payment, code C505 is only required once in D.E. 2/3. If a separate comprehensive guarantee is held for the end-use authorisation, then CGU must be repeated quoting the second guarantee reference number.

\*\*Please note that where Doc code C990 is used, additional procedure code '1SW' must be entered in D.E. 1/11.

Required by holders of a full Temporary Admission authorisation only:

Enter the TA authorisation number valid at the time the goods were entered to TA:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C516	e.g. GB	TEA	Temporary Admission authorisation number.

Deferment only:

When deferred payment is being used, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee used to guarantee the deferred payment.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S	Enter the appropriate document status code

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-customs duty tax types in D.E.4/8 Method of Payment codes.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required for deferment when it is only being used to pay other taxes.

**Holder of the authorisation identification number (D.E. 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, EUS to be declared when End Use is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

<b>Authorisation type</b>	<b>Authorisation type code</b>	<b>Identifier</b>
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	Enter the EORI number of the authorised holder
Deferred Payment	DPO*	Enter the EORI number of the DAN holder
End-use relief	EUS**	Enter the EORI number of the authorised holder
Temporary Admission	TEA	The EORI number of the authorisation holder of TA at the time of entry to the procedure.

\*CGU & DPO are only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\*Codes EUS and TEA are only required when a full authorisation is held.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Tax Base (D.E. 4/4): (For use on TA with partial relief declarations only).**

D.E. 4/4 is required where AI statement code OVR01 is entered in D.E. 2/2 (Additional Information). Enter the measurement unit code of 'GBP' followed by the amount of any revenue paid against each tax type (D.E. 4/3) whilst the goods were held under TA (TA with partial relief only).

**Payable Tax Amount (D.E. 4/6):**

Enter the amount of customs duty payable at the end use rate on the goods release to free circulation (minus any revenue previously paid, see D.E. 4/4).

Enter the amount of revenue due against each other tax type where applicable.

Enter the MRN of the customs declaration originally used to enter the goods to TA in D.E. 2/1 as a previous document as evidence of the manual revenue calculation.

**Total Taxes (D.E.4/7):**

Enter the total amount of taxes due on the goods. This should equal the amount of tax manually calculated for each tax type (as per D.E.4/6).

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Entry in Declarant’s Records (EIDR) is being used, only MOP codes E or R may be used.

The Method of Payment (MOP) types shown in the following table are the only MOP codes that can be used when security is required for an Authorisation by Customs Declaration to secure the potential duty due at the full rate of duty.

The equivalent Method of Payment will be used to collect any outright payment of customs duty due at the end use rate. For example, MOP code R (deferment account deposit) declared to secure the potential duty, the system will automatically collect the end use rate of duty due from the same deferment account.

See **Appendix 9: D.E. 4/8 Methods of Payment** for codes that can be used for other tax lines.

MOP Code	Definition
M	Security Deposit – immediate payment (cash deposit)
N	Security Deposit - immediate payment (CDS Cash Account deposit)
R	Security Deposit - deferred payment (deferment account deposit)
S	Importers general guarantee account (Importer self-representation)
T	Agent’s general guarantee account
U	Security – Importers guarantee account – standing authority (Direct/indirect representation)
V	Security – Importers guarantee account – individual/specific authority (Direct/indirect representation)
Z	Importers individual guarantee (e.g. C&E 250)

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the goods on their release to free circulation (for example, auction hammer price).

**Location of Goods (D.E. 5/23):**

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
Full TA authorisation	Enter ‘GBBYTA’	Followed by the TA authorisation number’
Authorisation by Customs Declaration	Enter ‘GBBU’	Followed by the appropriate GB UN/LOCODE code*’

\*Select the GB UN/LOCODE code from **Appendix 16: D.E. 5/23: Goods Location Codes: GB Place Names and UN/LOCODE Codes** for the nearest place name to the premises where the goods are located.

**Supervising Customs Office (D.E. 5/27)**

Enter the supervising customs office code applicable for the end use authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

For fully authorised traders, the Supervising Customs Office shown on the authorisation for end use, or;

Where an authorisation is granted under 'Authorisation by Customs Declaration', enter SPOFF code 'GBBEL004' for the HMRC National Imports Relief Unit (NIRU).

**Guarantee Type (D.E. 8/2)**

Where an authorisation is granted under the 'Authorisation by Customs Declaration', enter code: 3. For full end-use authorisation holders:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

Enter Code 'Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Where an authorisation is granted under the 'Authorisation by Customs Declaration', provide the reference number for the guarantee or the account to be used as security (e.g., General guarantee, Deferment or Cash account). The appropriate Method of Payment code must be declared in D.E. 4/8.

For full end-use authorisation holders enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where method of payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional procedure Codes (D.E. 1/11):**

The following additional procedure codes may be used with Procedure Code 4453:

**Union Additional Procedure Codes:**

None

**National Additional Procedure Codes:**

000, 1SW

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties due at the end use rate of duty.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g. H1.
- Where the authorisation was granted at the time of entry to TA under the Authorisation by Customs Declaration a copy of the authorisation letter issued by NTAS must be provided to Customs (on request) unless the MRN details of the declaration have been declared in D.E. 2/1 (Previous Documents).
- Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.

- Agents must have prior written approval from the authorisation holder to enter goods to end use on their behalf and ensure a copy of the declaration is returned to the holder.
- Entry under this Procedure Code is a declaration that:
  - The goods are eligible to claim an end use rate of duty.
  - The goods will be put to the appropriate end use within the time limit required.
  - Any additional security which may be needed will be provided.
  - All other conditions and requirements associated with claiming end use procedure will be met.

**VAT**

The use of this requested procedure is dependent on the payment of any VAT, where applicable.

**Security Required**

No security is needed for tariff quota relief unless a claim to preferential rates or tariff quota cannot be confirmed from the supporting documents.

**Excise**

The use of this requested procedure is dependent on the payment of any excise duties, where applicable.

**Additional Declaration Type B (D.E. 1/2) Modified I1 Data Set:**

Additional declaration type B or E is only allowed with Procedure Code D.E. 1/10 where the Additional Procedure Codes (D.E. 1/11) specifically allow. Please see the Additional Procedure Code (D.E. 1/11) notes for '1MO' & '2MO'.

Where a type B or E (modified I1 Data Set) may be used, the following data elements must be completed as a minimum:

- |                      |                   |                     |
|----------------------|-------------------|---------------------|
| ▪ D.E. 1/1           | ▪ D.E. 3/19 &/ or | ▪ D.E. 4/16         |
| ▪ D.E. 1/2           | 3/20*             | ▪ D.E. 4/17         |
| ▪ D.E. 1/6           | ▪ D.E. 3/21*      | ▪ D.E. 5/8          |
| ▪ D.E. 1/9           | ▪ D.E. 3/24*      | ▪ D.E. 5/14         |
| ▪ D.E. 1/10          | ▪ D.E. 3/26*      | ▪ D.E. 5/21*        |
| ▪ D.E. 1/11          | ▪ D.E. 3/39       | ▪ D.E. 5/23         |
| ▪ D.E. 2/1           | ▪ D.E. 4/1        | ▪ D.E. 5/26*        |
| ▪ D.E. 2/2           | ▪ D.E. 4/3*       | ▪ D.E. 5/27*        |
| ▪ D.E. 2/3           | ▪ D.E. 4/4*       | ▪ D.E. 6/1          |
| ▪ D.E. 2/6*          | ▪ D.E. 4/5*       | ▪ D.E. 6/8 to 6/11  |
| ▪ D.E. 2/7*          | ▪ D.E. 4/6*       | ▪ D.E. 6/14 to 6/17 |
| ▪ D.E. 3/1 &/ or 3/2 | ▪ D.E. 4/7*       | ▪ D.E. 6/18         |
| ▪ D.E. 3/15 &/ or    | ▪ D.E. 4/8*       | ▪ D.E. 7/2          |
| 3/16                 | ▪ D.E. 4/9*       | ▪ D.E. 7/10         |
| ▪ D.E. 3/18          | ▪ D.E. 4/10       | ▪ D.E. 8/6*         |
|                      | ▪ D.E. 4/14       |                     |

\*Only required as per main Volume 3, import data element completion rules.



**44 54:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release for free circulation of goods simultaneously claiming customs duty and (where applicable) VAT relief granted under End Use (Article 254, EU Reg. No. 952/2013 (UCC)), where the goods have been previously entered to inward processing in another member state (Articles 211(1) & 256 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim duty (and where applicable VAT) relief under end use with simultaneous release for free circulation for goods which were previously entered to inward processing (IP) in another member state.

Any customs duties not relieved under end use, must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

An end use authorisation is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

A full, multi-state Inward Processing (IP) authorisation, valid at the time the goods were entered to IP, is needed to use this customs procedure, see conditions and requirements detailed in Notice 3001.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under end use must be held.

Evidence of eligibility for customs duty relief under the Inward Processing (IP) procedure must be held. A duty calculation worksheet to verify any duty override calculations will be required (see D.E. 2/3 Document Codes).

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held for end use.

The use of this procedure is subject to a full multi-state authorisation being held for IP.

Authorisation by Customs Declaration cannot be used with this Procedure Code.

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

This Procedure Code may not be used with Simplified Declaration Procedure (SDP) or Entry in Declarant's Records (EIDR).

**Notices:**

Information can be found on end use on Gov.UK:

<https://www.gov.uk/guidance/end-use-relief>

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Information can be found on Inward Processing on Gov.UK:

<https://www.gov.uk/guidance/inward-processing>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H1.

**Declaration Type (D.E. 1/1):**

Enter code: IM.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be entered for this Procedure Code: A.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	MRN (Declaration/notification).	Enter the MRN of the declaration used to enter the goods to IP.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

**Additional Information (D.E. 2/2):**

Please refer to '**Appendix 4: D.E. 2/2 Additional Information Statement Codes**' for the relevant codes and details to be declared (e.g. GEN45 authorisation holder's consignment reference).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
<i>Full authorisation holders only:</i> Discharge of Inward Processing (Article 241(1) EU Reg. No. 2015/2446 (DA)).	10200	Enter 'IP' followed by the relevant authorisation number or INF number.
Discharge of Inward Processing (specific commercial policy measures): Where goods placed under the inward processing procedure are subject to specific commercial policy measures and such measures continue to be applicable at the time when the goods, whether in the form of processed products or not, are placed under a subsequent customs procedure (refer to Notice 3001).	10300	Enter 'IP CPM'.
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
<i>Use with A.86(3) UCC debt rules only:</i> Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules. This AI code must be used with D.E.1/11 Additional Procedure Code F44. See D.E.1/11 Additional Procedure Code notes for details.	GEN86	Enter 'Article 86(3)'.
Duty calculation override. <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i>	OVR01	Enter 'Duty override claimed' followed by a plain text description of the reason for the override. For example: Duty override claimed Inward Processing

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C601 to be declared when a full IP authorisation is held). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Required by holders of a full end use authorisation only:

The following codes should be declared in D.E. 2/3 (as applicable,) where a full authorisation is held for end-use:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU*	Enter the authorisation reference for the comprehensive guarantee used to secure the end use authorisation.
C990** (refers to end-use authorisation for ships and platforms)	e.g., GB	EUS	Enter the end-use authorisation number.
N990 (refers to end-use authorisation other than for ships and platforms)	e.g., GB	EUS	Enter the end-use authorisation number.

\*Please note where the same Customs Comprehensive Guarantee is held for both end-use and deferred payment, code C505 is only required once in D.E. 2/3. If a separate comprehensive guarantee is held for the end-use authorisation, then CGU must be repeated quoting the second guarantee reference number.

\*\*Please note that where Doc code C990 is used, additional procedure code '1SW' must be entered in D.E. 1/11.

Required on all IP declarations:

Enter the IP authorisation number valid at the time the goods were entered to IP:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C601	e.g. GB	IPO	Inward Processing authorisation number.

Document code	Document identifier	Document status
C603	Enter the INF1 reference number.	Use document status code AE if authorised for globalised INF1s (certification not required). Otherwise, use status code AC if certification is required.

Deferment only:

When deferred payment is being used, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee used to guarantee the deferred payment.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S	Enter the appropriate document status code

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-customs duty tax types in D.E.4/8 Method of Payment codes.

Inward Processing declarations where Article 86(3) UCC customs debt rules are being used:

Enter:

Document code	Document identifier:	Document status
9WKS	Reference number of the commercial records detailing the duty calculation.	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.

Code	Details to be declared	Description
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required for deferment when is only being used to pay other taxes.

**Holder of the authorisation identification number (D.E. 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, IPO to be declared when Inward Processing with a full authorisation is being used).

The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	Enter the EORI number of the authorised holder
Deferred Payment	DPO*	Enter the EORI number of the DAN holder
End-use relief	EUS**	Enter the EORI number of the authorised holder
Inward Processing	IPO**	The EORI number of the authorisation holder of IP at the time of entry to the procedure.

\*CGU & DPO are only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\*Codes EUS & IPO are only required when a full authorisation is held.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Tax Base (D.E. 4/4):**

D.E. 4/4 is required where AI statement code OVR01 is entered in D.E. 2/2 (Additional Information). Enter the measurement unit code of 'GBP' followed by the value of the goods originally entered to inward processing.

**Payable Tax Amount (D.E. 4/6):**

Enter the amount of customs duty due at the end use rate on the compensating products being released to free circulation.

Enter the amount of revenue due against each other tax type where applicable.

Document code 9WKS should be entered in D.E. 2/3 (Document Codes).

**Total Taxes (D.E.4/7):**

Enter the total amount of taxes due on the goods. This should equal the amount of tax manually calculated for each tax type (as per D.E.4/6).

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

The Method of Payment (MOP) types shown in the following table are the only MOP codes that can be used when security is required for an Authorisation by Customs Declaration to secure the potential duty due at the full rate of duty.

The equivalent Method of Payment will be used to collect any outright payment of customs duty due at the end use rate. For example, MOP code R (deferment account deposit) declared to secure the potential duty, the system will automatically collect the end use rate of duty due from the same deferment account.

See **Appendix 9: D.E. 4/8 Methods of Payment** for codes that can be used for other tax lines.

MOP Code	Definition
M	Security Deposit – immediate payment (cash deposit)
N	Security Deposit - immediate payment (CDS Cash Account deposit)
R	Security Deposit - deferred payment (deferment account deposit)
S	Importers general guarantee account (Importer self-representation)
T	Agent’s general guarantee account
U	Security – Importers guarantee account – standing authority (Direct/indirect representation)
V	Security – Importers guarantee account – individual/specific authority (Direct/indirect representation)
Z	Importers individual guarantee (e.g. C&E 250)

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the processed/ compensating products resulting from inward processing and now being released to free circulation.

**Location of Goods (D.E. 5/23):**

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
Full IP authorisation	Enter ‘GBBYIP’.	Followed by the IP authorisation number.

**Supervising Customs Office (D.E. 5/27)**

Enter the supervising customs office code applicable for the end use authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

For fully authorised traders, the Supervising Customs Office shown on the authorisation for end use, or;

Where an authorisation is granted under ‘Authorisation by Customs Declaration’, enter SPOFF code ‘GBBEL004’ for the HMRC National Imports Relief Unit (NIRU).

**Details of Goods (D.E. 6/8 – 6/17):**

Enter the details of the goods in terms of the processed/ compensating products.

**Guarantee Type (D.E. 8/2)**

Where an authorisation is granted under the 'Authorisation by Customs Declaration', enter code: 3.  
For full end-use authorisation holders:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

Enter Code 'Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Where an authorisation is granted under the 'Authorisation by Customs Declaration', provide the reference number for the guarantee or the account to be used as security (e.g., General guarantee, Deferment or Cash account). The appropriate Method of Payment code must be declared in D.E. 4/8.

For full end-use authorisation holders enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where method of payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional procedure Codes (D.E. 1/11):**

The following additional procedure codes may be used with Procedure Code 4454:

**Union Additional Procedure Codes:**

F44

**National Additional Procedure Codes:**

000, 1SW

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties due at the end use rate of duty.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g. H1.
- Code F44 may not be used on the diversion to Free Circulation unless F44 was also quoted on the original declaration (in D.E.1/11 (Additional Procedure Code) placing the goods under IP.
- The INF1 must be used to provide the information on the original entry of the goods to IP in the other Member State.
- If the goods were first entered to IP in the same member state as discharge, you must use Procedure Code 4451 instead.
- Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.



- Agents must have prior written approval from the authorisation holder to enter goods to end use on their behalf and ensure a copy of the declaration is returned to the holder.
- Entry under this Procedure Code is a declaration that:
  - The goods are eligible to claim an end use rate of duty.
  - The goods will be put to the appropriate end use within the time limit required.
  - Any additional security which may be needed will be provided.
  - All other conditions and requirements associated with claiming end use procedure will be met.

**VAT**

The use of this requested procedure is dependent on the payment of any VAT, where applicable.

**Security Required**

No security is needed for tariff quota relief unless a claim to preferential rates or tariff quota cannot be confirmed from the supporting documents.

When replacements are imported under the Standard Exchange System (SES) with earlier exportation, security for the potential Customs Duty on the full value is needed, by deposit or guarantee. Security will be discharged when evidence is produced of the prior export of the goods being replaced.

**Excise**

The use of this requested procedure is dependent on the payment of any excise duties, where applicable.

**44 71:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release for free circulation of goods simultaneously claiming customs duty and (where applicable) VAT relief granted under End Use (Article 254, EU Reg. No. 952/2013 (UCC)), where the goods are being released from a Customs Warehouse (Article 240 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim duty (and where applicable VAT) relief under end use with simultaneous release for free circulation for goods which are being released from a Customs Warehouse (CW).

Any customs duties not relieved under end use, must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

An end use authorisation is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

A Customs Warehousing (CW) authorisation is needed to use this customs procedure, see conditions and requirements detailed in Notice 3001.

The MRN of this declaration must be provided to the warehousekeeper for their records as evidence that the goods have been entered to a customs procedure.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under end use must be held.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held.

The use of this procedure is subject to an authorisation being held for CW.

Where the additional declaration type used in D.E. 1/2 is: Z authorisation to use Entry in Declarant's Record (EIDR) must also be held.

Additional declaration types (D.E. 1/2): Z cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in D.E. 2/2 may only be used with codes A in D.E. 1/2.

For Authorisations by Customs Declaration (simplified authorisation) the annual usage allowed is 3 per calendar year. Each individual transaction claiming the Authorisation by Customs Declaration is subject to a goods item value limit (D.E. 4/14) of £500,000. Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

**Notices:**

Information can be found on end use on Gov.UK:

<https://www.gov.uk/guidance/end-use-relief>

Notice 3001: customs special procedures for the Union Customs Code

Information can be found on Customs Warehousing on Gov.UK:

<https://www.gov.uk/guidance/customs-warehousing>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H1 or I1\*.

\*Note: See notes under D.E. 1/2 below for the requirements of a simplified declaration, under additional declaration type B or E. When B or E is used, this additional declaration type is treated as an I1 declaration category, with a modified I1 data set, but without the submission of a subsequent supplementary declaration.

**Declaration Type (D.E. 1/1):**

Enter code: IM.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be entered for this Procedure Code: A, B\* or Z.

\*Please note that the Additional Declaration Type B may only be used where the Additional Procedure Code (D.E. 1/11) notes specifically allow. Where allowed, a B additional declaration type may be completed as an I1 declaration with a modified I1 data set (see the Notes section at the end of this Procedure Code for more details). In these instances, a subsequent supplementary declaration is not required. Please see the Additional Procedure Code (D.E. 1/11) notes for '1MO' & '2MO'.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

<b>Document category</b>	<b>Previous document type</b>	<b>Previous document reference</b>	<b>Goods item identifier</b>
Y (supplementary declarations only – elements CLE*, DCR & DCS must be repeated in sequence when aggregation is used).	CLE (for the entry in declarant’s records (EIDR)).	For CLE: Enter the date of the EIDR	Enter the goods item number from the entry in declarants record’s.
	DCR (to represent the DUCR).	For CLE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no’s).	For CLE: Enter any part numbers associated with the DUCR.	
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no’s).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please Note that CLE represents the Entry In Declarant’s Records (EIDR) procedure.

**Additional Information (D.E. 2/2):**

Please refer to ‘**Appendix 4: D.E. 2/2 Additional Information Statement Codes**’ for the relevant codes and details to be declared (e.g. GEN45 authorisation holder’s consignment reference).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI statement code	Details to be declared
<i>Authorisation by Customs Declaration only:</i> Special Procedure Authorisation granted on the declaration at the time of entry to the procedure.	00100	Enter 'Simplified authorisation' <b>Note:</b> <i>Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.</i>
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
Premises Name and Address. <b>Note:</b> <i>If the premises code in D.E. 2/7 (Identification of Warehouse) is that of a UK allocated warehouse, do not complete a PREMS AI Statement.</i>	PREMS	Enter the full name, address and country of the warehouse where the goods can be examined. Enter the Premises Country Code as a suffix to the Premises Name and Address separated by a '- '.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C514 to be declared when Entry in Declarant's Records (EIDR) is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Required by holders of a full end use authorisation only:

The following codes should be declared in D.E. 2/3 (as applicable,) where a full authorisation is held for end-use:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU*	Enter the authorisation reference for the comprehensive guarantee used to secure the end use authorisation.
C990** (refers to end-use authorisation for ships and platforms)	e.g., GB	EUS	Enter the end-use authorisation number.

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N990 (refers to end-use authorisation other than for ships and platforms)	e.g., GB	EUS	Enter the end-use authorisation number.
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\*Please note where the same Customs Comprehensive Guarantee is held for both end-use and deferred payment, code C505 is only required once in D.E. 2/3. If a separate comprehensive guarantee is held for the end-use authorisation, then CGU must be repeated quoting the second guarantee reference number.

\*\*Please note that where Doc code C990 is used, additional procedure code '1SW' must be entered in D.E. 1/11.

Customs Warehouse authorisation details:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C517	e.g. GB	CWP ( <i>Private Customs Warehouse</i> )	The customs warehouse authorisation number.
C518	e.g. GB	CW1 ( <i>public customs warehouse type 1</i> )	The customs warehouse authorisation number.
C519	e.g. FR	CW2* ( <i>public customs warehouse type 2</i> )	The customs warehouse authorisation number.

\*Please note: CW2 must not be used with GB.

Deferment only:

When deferred payment is being used, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee used to guarantee the deferred payment.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S	Enter the appropriate document status code

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-customs duty tax types in D.E.4/8 Method of Payment codes.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required for deferment when it is only being used to pay other taxes.

**Identification of warehouse (D.E 2/7):**

Enter:

Warehouse type	Warehouse identifier
codes: R (public type 1) S (public type 2)* T (public type 3)* U (private)	Followed by the warehouse reference number or warehouse ID.

\* Warehouse types S & T may not be used with any warehouse ID with a country code of GB.

**Holder of the authorisation identification number (D.E. 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, SDE to be declared when Simplified Declaration Procedure is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	Enter the EORI number of the authorised holder
Deferred Payment	DPO*	Enter the EORI number of the DAN holder

End-use relief	EUS**	Enter the EORI number of the authorised holder
Authorisation for a private customs warehouse	CWP	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 1	CW1	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 2**	CW2***	The EORI number of the authorisation holder.

\*CGU & DPO are only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\*Code EUS is only required when a full authorisation is held.

\*\*\*CW2 cannot be used with GB.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Entry in Declarant's Records (EIDR) is being used, only MOP codes E or R may be used.

The Method of Payment (MOP) types shown in the following table are the only MOP codes that can be used when security is required for an Authorisation by Customs Declaration to secure the potential duty due at the full rate of duty.

The equivalent Method of Payment will be used to collect any outright payment of customs duty due at the end use rate. For example, MOP code R (deferment account deposit) declared to secure the potential duty, the system will automatically collect the end use rate of duty due from the same deferment account.

See **Appendix 9: D.E. 4/8 Methods of Payment** for codes that can be used for other tax lines.

<b>MOP Code</b>	<b>Definition</b>
M	Security Deposit – immediate payment (cash deposit)
N	Security Deposit - immediate payment (CDS Cash Account deposit)
R	Security Deposit - deferred payment (deferment account deposit)
S	Importers general guarantee account (Importer self-representation)
T	Agent's general guarantee account
U	Security – Importers guarantee account – standing authority (Direct/indirect representation)
V	Security – Importers guarantee account – individual/specific authority (Direct/indirect representation)
Z	Importers individual guarantee (e.g. C&E 250)

**Location of Goods (D.E. 5/23):**

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
CW authorisation	Enter 'GBBYCW'	Followed by the warehouse ID.

**Supervising Customs Office (D.E. 5/27)**

Enter the supervising customs office code applicable for the end use authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes.**

For fully authorised traders, the Supervising Customs Office shown on the authorisation for end use, or;

Where an authorisation is granted under 'Authorisation by Customs Declaration', enter SPOFF code 'GBBEL004' for the HMRC National Imports Relief Unit (NIRU).

**Guarantee Type (D.E. 8/2)**

Where an authorisation is granted under the 'Authorisation by Customs Declaration', enter code: 3. For full end-use authorisation holders:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

Enter Code 'Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Where an authorisation is granted under the 'Authorisation by Customs Declaration', provide the reference number for the guarantee or the account to be used as security (e.g., General guarantee, Deferment or Cash account). The appropriate Method of Payment code must be declared in D.E. 4/8.

For full end-use authorisation holders enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where method of payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional procedure Codes (D.E. 1/11):**

The following additional procedure codes may be used with Procedure Code 4471:

**Union Additional Procedure Codes:**

E01 & E02

**National Additional Procedure Codes:**

000, 2MO, 1RL, 1SW

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties due at the end use rate of duty.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g. H1.



- Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.
- Agents must have prior written approval from the authorisation holder to enter goods to end use on their behalf and ensure a copy of the declaration is returned to the holder.
- Entry under this Procedure Code is a declaration that:
  - The goods are eligible to claim an end use rate of duty.
  - The goods will be put to the appropriate end use within the time limit required.
  - Any additional security which may be needed will be provided.
  - All other conditions and requirements associated with claiming end use procedure will be met.
  - The goods are eligible for removal from warehousing.
  - The goods will be removed from the warehouse stated in D.E. 2/7 (identification of warehouse) without delay and in the same state and conditions as declared.
  - Any additional security which may be needed will be provided.
  - Any duties and vat due must be accounted for unless otherwise suspended.
  - All other conditions and requirements associated with removal from the customs warehouse procedure will be met.
- All items on the customs declaration must be being removed from the same warehouse and have the previous procedure code of 71 (as the third and fourth digit) in D.E. 1/10 (Procedure Code).

**VAT**

The use of this requested procedure is dependent on the payment of any VAT, where applicable.

**Security Required**

No security is needed for tariff quota relief unless a claim to preferential rates or tariff quota cannot be confirmed from the supporting documents.

**Excise**

The use of this requested procedure is dependent on the payment of any excise duties, where applicable.

**Additional Declaration Type B (D.E. 1/2) Modified I1 Data Set:**

Additional declaration type B or E is only allowed with Procedure Code D.E. 1/10 where the Additional Procedure Codes (D.E. 1/11) specifically allow. Please see the Additional Procedure Code (D.E. 1/11) notes for '1MO' & '2MO'.

Where a type B or E (modified I1 Data Set) may be used, the following data elements must be completed as a minimum:

- |                      |                   |              |
|----------------------|-------------------|--------------|
| ▪ D.E. 1/1           | ▪ D.E. 3/15 &/ or | ▪ D.E. 4/6*  |
| ▪ D.E. 1/2           | 3/16              | ▪ D.E. 4/7*  |
| ▪ D.E. 1/6           | ▪ D.E. 3/18       | ▪ D.E. 4/8*  |
| ▪ D.E. 1/9           | ▪ D.E. 3/19 &/ or | ▪ D.E. 4/9*  |
| ▪ D.E. 1/10          | 3/20*             | ▪ D.E. 4/10  |
| ▪ D.E. 1/11          | ▪ D.E. 3/21*      | ▪ D.E. 4/14  |
| ▪ D.E. 2/1           | ▪ D.E. 3/24*      | ▪ D.E. 4/16  |
| ▪ D.E. 2/2           | ▪ D.E. 3/26*      | ▪ D.E. 4/17  |
| ▪ D.E. 2/3           | ▪ D.E. 3/39       | ▪ D.E. 5/8   |
| ▪ D.E. 2/6*          | ▪ D.E. 4/1        | ▪ D.E. 5/14  |
| ▪ D.E. 2/7*          | ▪ D.E. 4/3*       | ▪ D.E. 5/21* |
| ▪ D.E. 3/1 &/ or 3/2 | ▪ D.E. 4/4*       | ▪ D.E. 5/23  |
|                      | ▪ D.E. 4/5*       | ▪ D.E. 5/26* |

- D.E. 5/27\*
- D.E. 6/1
- D.E. 6/8 to 6/11
- D.E. 6/14 to 6/17
- D.E. 6/18
- D.E. 7/2
- D.E. 7/10
- D.E. 8/6\*

\*Only required as per main Volume 3, import data element completion rules.

**44 78:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release for free circulation of goods simultaneously claiming customs duty and (where applicable) VAT relief granted under End Use (Article 254, EU Reg. No. 952/2013 (UCC)), where the goods are being released from a Free Zone (Article 243 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim duty (and where applicable VAT) relief under end use with simultaneous release for free circulation for goods which are being released from a Free Zone (FZ).

Any customs duties not relieved under end use, must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

An end use authorisation is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

A Free Zone (FZ) authorisation is needed to use this customs procedure, see conditions and requirements detailed in Notice 3001.

The MRN of this declaration must be provided to the Free Zone Operator for their records as evidence that the goods have been entered to a customs procedure.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under end use must be held.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held.

The use of this procedure is subject to an authorisation being held for FZ.

Where the additional declaration type used in D.E. 1/2 is: C, Y or Z authorisation to use the Simplified Declaration Procedures (SDP) or Entry in Declarant's Record (EIDR) must also be held.

Additional declaration types (D.E. 1/2): C, Y or Z cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in D.E. 2/2 may only be used with code A in D.E. 1/2.

For Authorisations by Customs Declaration (simplified authorisation) the annual usage allowed is 3 per calendar year. Each individual transaction claiming the Authorisation by Customs Declaration is subject to a goods item value limit (D.E. 4/14) of £500,000. Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

**Notices:**

Information can be found on end use on Gov.UK:

<https://www.gov.uk/guidance/end-use-relief>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H1, I1\* or C21.

\*Note: See notes under D.E. 1/2 below for the requirements of a simplified declaration, under additional declaration type B or E. When B or E is used, this additional declaration type is treated as an I1 declaration category, with a modified I1 data set, but without the submission of a subsequent supplementary declaration.

**Declaration Type (D.E. 1/1):**

Enter code: IM.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be entered for this Procedure Code: A, B\*, C, J, Y or Z.

\*Please note that the Additional Declaration Type B may only be used where the Additional Procedure Code (D.E. 1/11) notes specifically allow. Where allowed, a B additional declaration type may be completed as an I1 declaration with a modified I1 data set (see the Notes section at the end of this Procedure Code for more details). In these instances, a subsequent supplementary declaration is not required. Please see the Additional Procedure Code (D.E. 1/11) notes for '1MO' & '2MO'.

The conventional rules for the Simplified Declaration Procedure apply where additional declaration types C or F are used – a normal I1 data set should be used, and a supplementary declaration must be submitted where required.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
X	337 (Temporary Storage Declaration).	Enter the Temporary Storage Declaration or stock reference number.	Enter the goods item number from the Temporary Storage Declaration or stock reference.
Y (supplementary declarations only – elements SDE* or CLE*, DCR & DCS must be repeated in	SDE (to represent the simplified declaration) or CLE (for the entry in declarant's records (EIDR)).	For SDE: Enter the MRN for the simplified declaration. For CLE: Enter the date of the EIDR	Enter the goods item number from the simplified declaration or the entry in declarants record's.

Document category	Previous document type	Previous document reference	Goods item identifier
sequence when aggregation is used).	DCR (to represent the DUCR).	For SDE & CLE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no's).	For SDE & CLE: Enter any part numbers associated with the DUCR.	
Z	355 (Entry Summary Declaration).	Enter the MRN for the Entry Summary Declaration.	Enter the goods item number from the Entry Summary Declaration.
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\* Please Note that SDE represents the Simplified Declaration Procedure (SDP) and CLE represents the Entry In Declarant's Records (EIDR) procedure.

**Additional Information (D.E. 2/2):**

Please refer to '**Appendix 4: D.E. 2/2 Additional Information Statement Codes**' for the relevant codes and details to be declared (e.g. GEN45 authorisation holder's consignment reference).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI statement code	Details to be declared
<i>Authorisation by Customs Declaration only: Special Procedure</i> Authorisation granted on the declaration at the time of entry to the procedure.	00100	Enter 'Simplified authorisation' <b>Note:</b> <i>Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.</i>

Coverage	AI statement code	Details to be declared
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
Premises Name and Address. <i>Note: If the premises code in D.E. 2/7 (Identification of Warehouse) is that of a UK allocated free zone, do not complete a PREMS AI Statement.</i>	PREMS	Enter the full name, address and country of the free zone where the goods can be examined. Enter the Premises Country Code as a suffix to the Premises Name and Address separated by a '- '.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure (SDP) is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Required by holders of a full end use authorisation only:

The following codes should be declared in D.E. 2/3 (as applicable,) where a full authorisation is held for end-use:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU*	Enter the authorisation reference for the comprehensive guarantee used to secure the end use authorisation.
C990** (refers to end-use authorisation for ships and platforms)	e.g., GB	EUS	Enter the end-use authorisation number.
N990 (refers to end-use authorisation other than for ships and platforms)	e.g., GB	EUS	Enter the end-use authorisation number.

\*Please note where the same Customs Comprehensive Guarantee is held for both end-use and deferred payment, code C505 is only required once in D.E. 2/3. If a separate comprehensive

guarantee is held for the end-use authorisation, then CGU must be repeated quoting the second guarantee reference number.

\*\*Please note that where Doc code C990 is used, additional procedure code '1SW' must be entered in D.E. 1/11.

Free Zone authorisation details:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C600	e.g. GB	FZ	The Free Zone authorisation number.

Deferment only:

When deferred payment is being used, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee used to guarantee the deferred payment.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S	Enter the appropriate document status code

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-customs duty tax types in D.E.4/8 Method of Payment codes.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required for deferment when it is only being used to pay other taxes.

**Identification of warehouse (D.E 2/7):**

Enter:

Warehouse type	Warehouse identifier
codes: Z (Free-zone).	Free Zone identification number.

**Holder of the authorisation identification number (D.E. 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, SDE to be declared when Simplified Declaration Procedure is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	Enter the EORI number of the authorised holder
Deferred Payment	DPO*	Enter the EORI number of the DAN holder
End-use relief	EUS**	Enter the EORI number of the authorised holder
Authorisation for a Free Zone	FZ	The EORI number of the authorisation holder.

\*CGU & DPO are only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\*Code EUS is only required when a full authorisation is held.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Simplified Declaration Procedure (SDP) or Entry in Declarant’s Records (EIDR) is being used, only MOP codes E or R may be used.

The Method of Payment (MOP) types shown in the following table are the only MOP codes that can be used when security is required for an Authorisation by Customs Declaration to secure the potential duty due at the full rate of duty.

The equivalent Method of Payment will be used to collect any outright payment of customs duty due at the end use rate. For example, MOP code R (deferment account deposit) declared to secure the potential duty, the system will automatically collect the end use rate of duty due from the same deferment account.

See **Appendix 9: D.E. 4/8 Methods of Payment** for codes that can be used for other tax lines.

MOP Code	Definition
M	Security Deposit – immediate payment (cash deposit)
N	Security Deposit - immediate payment (CDS Cash Account deposit)
R	Security Deposit - deferred payment (deferment account deposit)
S	Importers general guarantee account (Importer self-representation)
T	Agent’s general guarantee account
U	Security – Importers guarantee account – standing authority (Direct/indirect representation)
V	Security – Importers guarantee account – individual/specific authority (Direct/indirect representation)
Z	Importers individual guarantee (e.g. C&E 250)

**Location of Goods (D.E. 5/23):**

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
FZ authorisation.	Enter ‘GBBYFZ’	Followed by the Free Zone ID.

**Supervising Customs Office (D.E. 5/27)**

Enter the supervising customs office code applicable for the end use authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

For fully authorised traders, the Supervising Customs Office shown on the authorisation for end use, or;

Where an authorisation is granted under ‘Authorisation by Customs Declaration’, enter SPOFF code ‘GBBEL004’ for the HMRC National Imports Relief Unit (NIRU).

**Guarantee Type (D.E. 8/2)**

Where an authorisation is granted under the ‘Authorisation by Customs Declaration’, enter code: 3. For full end-use authorisation holders:

- Enter code ‘0’ (where a comprehensive guarantee waiver is held), or
- Enter code ‘1’ (where a comprehensive guarantee is held).

Enter Code ‘Y’ where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Where an authorisation is granted under the ‘Authorisation by Customs Declaration’, provide the reference number for the guarantee or the account to be used as security (e.g., General guarantee, Deferment or Cash account). The appropriate Method of Payment code must be declared in D.E. 4/8.

For full end-use authorisation holders enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.



Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where method of payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional procedure Codes (D.E. 1/11):**

The following additional procedure codes may be used with Procedure Code 4478:

**Union Additional Procedure Codes:**

E01 & E02

**National Additional Procedure Codes:**

000, 2MO, 1RL, 1SW

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties due at the end use rate of duty.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g. H1.
- Agents must have prior written approval from the authorisation holder to enter goods to end use on their behalf and ensure a copy of the declaration is returned to the holder.
- Entry under this Procedure Code is a declaration that:
  - The goods are eligible to claim an end use rate of duty.
  - The goods will be put to the appropriate end use within the time limit required.
  - Any additional security which may be needed will be provided.
  - All other conditions and requirements associated with claiming end use procedure will be met.
  - The goods are eligible for removal from a free zone.
  - The goods will be removed from the free zone stated in D.E. 2/7 (identification of warehouse) without delay and in the same state and conditions as declared.
  - Any additional security which may be needed will be provided.
  - Any duties and vat due must be accounted for unless otherwise suspended.
  - All other conditions and requirements associated with removal from the free zone procedure will be met.
- All items on the customs declaration must be being removed from the same free zone and have the previous procedure code of 78 (as the third and fourth digit) in D.E. 1/10 (Procedure Code).

**VAT**

The use of this requested procedure is dependent on the payment of any VAT, where applicable.

**Security Required**

No security is needed for tariff quota relief unless a claim to preferential rates or tariff quota cannot be confirmed from the supporting documents.

**Excise**

The use of this requested procedure is dependent on the payment of any excise duties, where applicable.

**Additional Declaration Type B (D.E. 1/2) Modified I1 Data Set:**

Additional declaration type B or E is only allowed with Procedure Code D.E. 1/10 where the Additional Procedure Codes (D.E. 1/11) specifically allow. Please see the Additional Procedure Code (D.E. 1/11) notes for '1MO' & '2MO'.

Where a type B or E (modified I1 Data Set) may be used, the following data elements must be completed as a minimum:

- D.E. 1/1
- D.E. 1/2
- D.E. 1/6
- D.E. 1/9
- D.E. 1/10
- D.E. 1/11
- D.E. 2/1
- D.E. 2/2
- D.E. 2/3
- D.E. 2/6\*
- D.E. 2/7\*
- D.E. 3/1 &/ or 3/2
- D.E. 3/15 &/ or 3/16
- D.E. 3/18
- D.E. 3/19 &/ or 3/20\*
- D.E. 3/21\*
- D.E. 3/24\*
- D.E. 3/26\*
- D.E. 3/39
- D.E. 4/1
- D.E. 4/3\*
- D.E. 4/4\*
- D.E. 4/5\*
- D.E. 4/6\*
- D.E. 4/7\*
- D.E. 4/8\*
- D.E. 4/9\*
- D.E. 4/10
- D.E. 4/14
- D.E. 4/16
- D.E. 4/17
- D.E. 5/8
- D.E. 5/14
- D.E. 5/21\*
- D.E. 5/23
- D.E. 5/26\*
- D.E. 5/27\*
- D.E. 6/1
- D.E. 6/8 to 6/11
- D.E. 6/14 to 6/17
- D.E. 6/18
- D.E. 7/2
- D.E. 7/10
- D.E. 8/6\*

\*Only required as per main Volume 3, import data element completion rules.

**Requested Procedure 51: Entry to Inward Processing**

This Appendix contains the specific completion rules instructions for the 51-series Procedure Codes for Data Element 1/10 for Imports.

Use the index list below and the Procedure Codes completion notes to help you identify the correct code to use and for guidance on how to complete the declaration.

This Appendix includes Procedure Codes:

51 00: .....	2
51 11: .....	9
51 21: .....	14
51 51: .....	23
51 53: .....	31
51 54: .....	39
51 71: .....	45
51 78: .....	53

**Notes:**

The completion notes in this Appendix are a supplement to the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide.

This Appendix only contains any additional completion notes for each 4-digit Procedure Code and does not constitute full guidance on how the declaration should be completed.

Only one 4-digit Procedure Code can be declared against each goods item in D.E. 1/10, however, this may be tailored to the specific circumstances for the goods treatment by the use of multiple Additional Procedure Codes in D.E. 1/11.

These completion notes are supplemented by the D.E. 1/11 Additional Procedure Code Notes and therefore any instructions relating to the Additional Procedure Code (3-digit code for D.E. 1/11) are not included here and must be read in addition to this Appendix.

**51 00:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release to an inward processing procedure where the goods have not been subject to any previous procedure (Article 256 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim a suspension from customs duty (and where applicable excise duty and VAT) for goods entered to an inward processing (IP) procedure.

An Inward Processing (IP) authorisation is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration). See conditions and requirements detailed in Notice 3001.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under the Inward Processing (IP) procedure must be held.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held for IP.

Where the additional declaration type used in D.E. 1/2 is: C, F, Y or Z authorisation to use the Simplified Declaration Procedures (SDP) or Entry in Declarant's Records (EIDR) must also be held.

Additional declaration type (D.E. 1/2): C, F, Y or Z cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in D.E. 2/2 may only be used with code A or D in D.E. 1/2.

For Authorisations by Customs Declaration (simplified authorisation) the annual usage allowed is 3 per calendar year. Each individual transaction claiming the Authorisation by Customs Declaration is subject to a goods item value limit (D.E. 4/14) of £500,000. Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.

**Notices:**

Information can be found on Inward Processing on Gov.UK:

<https://www.gov.uk/guidance/inward-processing>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H4, I1 or C21.

**Declaration Type (D.E. 1/1):**

Enter code: IM or CO.

For goods released to inward processing that have Customs Union status (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (D.E. 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'CO'. Code F15 must be declared in D.E. 1/11 (Additional Procedure Code).
- If the goods do not have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'IM'.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be used for this Procedure Code: A, C, D, F, J, K, Y or Z.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
X	337 (Temporary Storage Declaration).	Enter the Temporary Storage Declaration or stock reference number.	Enter the goods item number from the Temporary Storage Declaration or stock reference.
Y (supplementary declarations only – elements SDE* or CLE*, DCR & DCS must be repeated in sequence when aggregation is used).	SDE (to represent the simplified declaration) or CLE (for the entry in declarant's records (EIDR)).	For SDE: Enter the MRN for the simplified declaration. For CLE: Enter the date of the EIDR	Enter the goods item number from the simplified declaration or the entry in declarants record's.
	DCR (to represent the DUCR).	For SDE & CLE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no's).	For SDE & CLE: Enter any part numbers associated with the DUCR.	
Z	355 (Entry Summary Declaration).	Enter the MRN for the Entry Summary Declaration.	Enter the goods item number from the Entry Summary Declaration.
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.

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Document category	Previous document type	Previous document reference	Goods item identifier
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please Note that SDE represents the Simplified Declaration Procedure (SDP) and CLE represents the Entry In Declarant's Records (EIDR) procedure.

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, GEN45 authorisation holder's consignment reference).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI statement code	Details to be declared
<i>Authorisation by Customs Declaration only: Special Procedure Authorisation granted on the declaration at the time of entry to the procedure.</i>	00100	Enter 'Simplified authorisation' <b>Note:</b> <i>Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.</i>
Code to describe the Economic Need for the processing operation	ECO01 – ECO22	Enter the appropriate economic code and text description for the processing operation according to the ECO codes shown in Appendix 4: D.E. 2/2 (Additional Information). <b>Note:</b> <i>Refer to Notice 3001 for guidance on which economic codes to use.</i>
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.

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Coverage	AI statement code	Details to be declared
<p><i>Use with A.86(3) UCC debt rules only:</i></p> <p>Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules. This AI code must be used with D.E.1/11 Additional Procedure Code F44. See D.E.1/11 Additional Procedure Code notes for details.</p>	GEN86	Enter 'Article 86(3)'.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure (SDP) is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Required by holders of a full Inward Processing authorisation only:

Enter the IP authorisation number being used to enter the goods to IP:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C601	e.g. GB	IPO	Inward Processing authorisation number.
C505	e.g., GB	CGU*	Enter the authorisation reference for the comprehensive guarantee used to secure the IP authorisation.

\*Please note where the same Customs Comprehensive Guarantee is held for both IP and deferred payment, code C505 is only required once in D.E. 2/3. If a separate comprehensive guarantee is held for the IP authorisation, then CGU must be repeated quoting the second guarantee reference number.

Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used to pay or secure customs duty, both codes C505 and C506 must be declared. They are not required for deferment when it is only being used to pay/secure other taxes.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required for deferment when it is only being used to pay other taxes.



**Holder of the authorisation identification number (D.E 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, SDE to be declared when Simplified Declaration Procedure is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	Enter the EORI number of the authorised holder
Deferred Payment	DPO*	Enter the EORI number of the DAN holder
Authorisation for the use of inward processing procedure	IPO**	Enter the EORI number of the Inward Processing authorisation holder

\*CGU & DPO are only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\*Code IPO is only required when a full authorisation is held.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Simplified Declaration Procedure (SDP) or Entry in Declarant's Records (EIDR) is being used, only MOP codes E or R may be used.

The Method of Payment (MOP) types shown in the following table are the only MOP codes that can be used when security is required for an Authorisation by Customs Declaration to secure the potential duty due at the full rate of duty.

See **Appendix 9: D.E. 4/8 Methods of Payment** for codes that can be used for other tax lines.

MOP Code	Definition
M	Security Deposit – immediate payment (cash deposit)
N	Security Deposit - immediate payment (CDS Cash Account deposit)
R	Security Deposit - deferred payment (deferment account deposit)
S	Importers general guarantee account (Importer self-representation)
T	Agent's general guarantee account
U	Security – Importers guarantee account – standing authority (Direct/indirect representation)

<b>MOP Code</b>	<b>Definition</b>
V	Security – Importers guarantee account – individual/specific authority (Direct/indirect representation)
Z	Importers individual guarantee (e.g. C&E 250)

**Supervising Customs Office (D.E. 5/27):**

Enter the supervising customs office code applicable for the Inward Processing authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

For fully authorised traders, the Supervising Customs Office shown on the authorisation for Inward Processing, or;

Where an authorisation is granted under ‘Authorisation by Customs Declaration’, enter the SPOFF code ‘GBBEL004’ for the HMRC National Import Relief Unit (NIRU).

**Guarantee Type (D.E. 8/2)**

Where an authorisation is granted under the ‘Authorisation by Customs Declaration’, enter code: 3. For full inward processing authorisation holders:

- Enter code ‘0’ (where a comprehensive guarantee waiver is held), or
- Enter code ‘1’ (where a comprehensive guarantee is held).

Enter Code Y where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Where an authorisation is granted under the ‘Authorisation by Customs Declaration’, provide the reference number for the guarantee or the account to be used as security (e.g., General guarantee, Deferment or Cash account). The appropriate Method of Payment code must be declared in D.E. 4/8.

For full inward processing authorisation holders enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where method of payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Statistical Value (D.E. 8/6):**

The statistical value must be declared in GBP (£ sterling) as the value of the unprocessed products.

**Additional procedure Codes (D.E.1/11):**

The following additional procedure codes may be used with Procedure Code 5100:

**Union Additional Procedure Codes:**

A04, F04, F05, F07, F15 & F44

**National Additional Procedure Codes:**

000, 1IE, 1PO, 2CD, 2CG, 3HG

**Notes:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren’t met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g. H4.

- Code F44 may not be used on the diversion to Free Circulation unless F44 was also quoted on the original declaration (in D.E.1/11 (Additional Procedure Code) placing the goods under IP.
- Agents must have prior written approval from the authorisation holder to enter goods to inward processing on their behalf and ensure a copy of the declaration is returned to the holder.
- Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.
- Entry under this Procedure Code is a declaration that:
  - The goods are eligible to enter inward processing.
  - Any additional security which may be needed will be provided.
  - All other conditions and requirements associated with using the inward processing procedure will be met.

**Security Required**

While under the IP procedure all import duties and VAT are suspended. This is conditional upon a guarantee being provided to secure the potential customs debt.

**Excise**

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information).

**51 11:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Import of non-Union goods to replace the previously exported equivalent goods which are now being entered to inward processing (Articles 223(2)(c) & 256 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim a suspension from customs duty (and where applicable excise duty and VAT) for replacement goods being entered to inward processing (IP) following the prior export of equivalent goods.

A full Inward Processing (IP) authorisation, valid at the time the equivalent goods were exported, is needed to use this customs procedure, see conditions and requirements detailed in Notice 3001.

Use of this procedure code is dependent on the prior export of equivalent goods having taken place. The MRN of the prior export declaration must be included as a previous document reference in D.E. 2/1.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under the Inward Processing (IP) procedure must be held.

A full Inward Processing (IP) authorisation, valid at the time the equivalent goods were exported, is needed to use this customs procedure, see conditions and requirements detailed in Notice 3001.

Authorisation by Customs Declaration cannot be used with this Procedure Code.

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This Procedure Code cannot be used with Entry in Declarant's Records (EIDR).

### Notices:

Information can be found on Inward Processing on Gov.UK:

<https://www.gov.uk/guidance/inward-processing>

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### Declaration category:

H4 or I1.

### Declaration Type (D.E. 1/1):

Enter code: IM.

### Additional Declaration Type (D.E. 1/2):

The following codes may be used for this Procedure Code: A, C, D, F or Y.

### Simplified Declaration/Previous Document (D.E. 2/1):

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
X	337 (Temporary Storage Declaration).	Enter the Temporary Storage Declaration or stock reference number.	Enter the goods item number from the Temporary Storage Declaration or stock reference.
Y (supplementary declarations only – elements SDE*, DCR & DCS must be repeated in sequence when aggregation is used).	SDE (to represent the simplified declaration)	For SDE: Enter the MRN for the simplified declaration.	Enter the goods item number from the simplified declaration
	DCR (to represent the DUCR).	For SDE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no's).	For SDE: Enter any part numbers associated with the DUCR.	
Z	355 (Entry Summary Declaration).	Enter the MRN for the Entry Summary Declaration.	Enter the goods item number from the Entry Summary Declaration.
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.

Document category	Previous document type	Previous document reference	Goods item identifier
Z	MRN (Declaration/ notification).	Enter the MRN of the declaration used to export the equivalent goods.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please Note that SDE represents the Simplified Declaration Procedure (SDP).

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, GEN45 authorisation holder's consignment reference).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI statement code	Details to be declared
Code to describe the Economic Need for the processing operation	ECO01 – ECO22	Enter the appropriate economic code and text description for the processing operation according to the ECO codes shown in Appendix 4: D.E. 2/2 (Additional Information). <i>Note: Refer to Notice 3001 for guidance on which economic codes to use.</i>
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
<i>Use with A.86(3) UCC debt rules only:</i> Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules. This AI code must be used with D.E.1/11 Additional Procedure Code F44. See D.E.1/11 Additional Procedure Code notes for details.	GEN86	Enter 'Article 86(3)'.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure (SDP) is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Required on all IP declarations:

Enter the IP authorisation number valid at the time the goods the equivalent goods were exported:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C601	e.g. GB	IPO	Inward Processing authorisation number valid for the export of the equivalent goods.
C505	e.g., GB	CGU*	Enter the authorisation reference for the comprehensive guarantee used to secure the IP authorisation.

\*Please note that the comprehensive guarantee to be referred to in this instance relates to the inward processing authorisation only.

Document code	Document identifier	Document status
C606	Enter the INF5 reference number.	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

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Please note that document codes (D.E. 2/3) C505 and C506 and authorisation type codes (D.E. 3/39) CGU and DPO are not required for this procedure code.

### Holder of the authorisation identification number (D.E 3/39):

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, SDE to be declared when Simplified Declaration Procedure is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Authorisation for the use of inward processing procedure	IPO*	Enter the EORI number of the Inward Processing authorisation holder

\*Code IPO is only required when a full authorisation is held.

Please note that document codes (D.E. 2/3) C505 and C506 and authorisation type codes (D.E. 3/39) CGU and DPO are not required for this procedure code.

### Tax Type (D.E. 4/3):

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

### Method of Payment (D.E. 4/8):

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Simplified Declaration Procedure (SDP), only MOP codes E or R may be used.

### Supervising Customs Office (D.E. 5/27):

Enter the supervising customs office code applicable for the Inward Processing authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

### Guarantee Type (D.E. 8/2)

For full inward processing authorisation holders:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

Enter Code 'Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

### Guarantee Reference (D.E. 8/3)

For full inward processing authorisation holders enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where method of payment codes N or P are declared in D.E. 4/8 Method of Payment.

### Statistical Value (D.E. 8/6):

The statistical value must be declared in GBP (£ sterling) as the value of the unprocessed products.

### Additional procedure Codes (D.E.1/11):

The following additional procedure codes may be used with Procedure Code 5111:

#### Union Additional Procedure Codes:

F04, F07, F15 & F44

**National Additional Procedure Codes:**

000, 1IE, 1MP

**Notes:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g. H4.
- Code F44 may not be used on the diversion to Free Circulation unless F44 was also quoted on the original declaration (in D.E.1/11 (Additional Procedure Code) placing the goods under IP.
- Agents must have prior written approval from the authorisation holder to enter goods to inward processing on their behalf and ensure a copy of the declaration is returned to the holder.
- Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.
- Entry under this Procedure Code is a declaration that:
  - The goods are eligible to enter inward processing.
  - The equivalent goods were previously exported. Evidence to support this claim must be provided to Customs on request.
  - Any additional security which may be needed will be provided.
  - All other conditions and requirements associated with using the inward processing procedure will be met.

**Security Required**

While under the IP procedure all import duties and VAT are suspended. This is conditional upon a guarantee being provided to secure the potential customs debt.

**Excise**

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information).

**51 21:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release to an inward processing procedure (Article 256 EU Reg. No. 952/2013 (UCC)), where the goods are being re-imported following temporary export under outward processing (Articles 259 - 262 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim a suspension from customs duty (and where applicable excise duty and VAT) for goods entered to an inward processing (IP) procedure, where the goods are being re-imported following temporary export under outward processing (OP).



An Inward Processing (IP) authorisation is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration). See conditions and requirements detailed in Notice 3001.

An Outward Processing (OP) authorisation, valid at the time of export, is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

Goods may be re-imported to inward processing by a different person to the person who originally exported the goods under outward processing.

A C&E 1154 (or alternative evidence) must be completed by the OP authorisation holder and provided to the IP authorisation holder to evidence the revenue calculations for OP in the event of a diversion to free circulation from IP.

VAT relief cannot be claimed if the goods were sold while outside the European Union.

See conditions for use detailed in Notice 3001.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Codes used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under the Inward Processing (IP) procedure must be held.

Evidence of eligibility for customs duty relief under the Outward Processing (OP) procedure must be held.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held for IP.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held at the time the goods were exported under OP.

Where the additional declaration type used in D.E. 1/2 is: C, F or Y, authorisation to use the Simplified Declaration Procedures (SDP) must also be held.

Additional declaration type (D.E. 1/2): C, F, or Y cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in D.E. 2/2 may only be used with code A or D in D.E. 1/2.

For Authorisations by Customs Declaration (simplified authorisation) the annual usage allowed is 3 per calendar year. Each individual transaction claiming the Authorisation by Customs Declaration is subject to a goods item value limit (D.E. 4/14) of £500,000. Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.

This procedure code cannot be used with Entry in Declarants Records (EIDR)

**Notices:**

Information can be found on Outward Processing on Gov.UK:  
<https://www.gov.uk/guidance/outward-processing-relief-opr>

Information can be found on Inward Processing on Gov.UK:  
<https://www.gov.uk/guidance/inward-processing>

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**Declaration category:**

H4, I1 or C21.

**Declaration Type (D.E. 1/1):**

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Enter code: IM.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be used for this Procedure Code: A, C, D, F, J, K or Y.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
X	337 (Temporary Storage Declaration).	Enter the Temporary Storage Declaration or stock reference number.	Enter the goods item number from the Temporary Storage Declaration or stock reference.
Y (supplementary declarations only – elements SDE*, DCR & DCS must be repeated in sequence when aggregation is used).	SDE (to represent the simplified declaration)	For SDE: Enter the MRN for the simplified declaration.	Enter the goods item number from the simplified declaration.
	DCR (to represent the DUCR).	For SDE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no's).	For SDE: Enter any part numbers associated with the DUCR.	
Z	355 (Entry Summary Declaration).	Enter the MRN for the Entry Summary Declaration.	Enter the goods item number from the Entry Summary Declaration.
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z (to represent the previous document).	MRN (Declaration/notification).	Enter the MRN of the export declaration used to enter the goods to OP.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	

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Document category	Previous document type	Previous document reference	Goods item identifier
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please Note that SDE represents the Simplified Declaration Procedure (SDP).

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, GEN45 authorisation holder's consignment reference).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI statement code	Details to be declared
<i>Authorisation by Customs Declaration only: Special Procedure Authorisation granted on the declaration at the time of entry to the procedure.</i>	00100	Enter 'Simplified authorisation' for claims to IP Enter 'Discharge of Simplified Authorisation' for claims to OP. <b>Note:</b> <i>Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.</i>
Code to describe the Economic Need for the processing operation	ECO01 – ECO22	Enter the appropriate economic code and text description for the processing operation according to the ECO codes shown in Appendix 4: D.E. 2/2 (Additional Information). <b>Note:</b> <i>Refer to Notice 3001 for guidance on which economic codes to use.</i>
Where goods under Inward Processing were exported for further processing, and are now being re-imported	GEN19	Enter 'Relief claimed under Article 258 of EU Reg. No. 952/2013'
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.

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Coverage	AI statement code	Details to be declared
<p><i>Use with A.86(3) UCC debt rules only:</i></p> <p>Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules. This AI code must be used with D.E.1/11 Additional Procedure Code F44. See D.E.1/11 Additional Procedure Code notes for details.</p>	GEN86	Enter 'Article 86(3)'.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Required by holders of a full Inward Processing authorisation only:

Enter the IP authorisation number being used to enter the goods to IP:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C601	e.g. GB	IPO	Inward Processing authorisation number.
C505	e.g., GB	CGU*	Enter the authorisation reference for the comprehensive guarantee used to secure the IP authorisation.

\*Please note where the same Customs Comprehensive Guarantee is held for both IP and deferred payment, code C505 is only required once in D.E. 2/3. If a separate comprehensive guarantee is held for the IP authorisation, then CGU must be repeated quoting the second guarantee reference number.

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All Outward Processing declarations:

INF2 form:

Enter:

Document code	Document identifier:	Document status
C604	INF2 reference number.	Enter code AE if you're authorised to use a 'globalised' INF2, otherwise enter AC.

Required by holders of a full Outward Processing authorisation only:

Enter the OP authorisation number valid at the time of export:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C019	e.g. GB	OPO	Outward Processing authorisation number.

Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

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The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required for deferment when it is only being used to pay other taxes.

### Holder of the authorisation identification number (D.E 3/39):

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, SDE to be declared when Simplified Declaration Procedure is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	Enter the EORI number of the authorised holder
Deferred Payment	DPO*	Enter the EORI number of the DAN holder
Authorisation for the use of inward processing procedure	IPO**	Enter the EORI number of the Inward Processing authorisation holder
Outward Processing	OPO**	The EORI number of the authorisation holder of OP at export.

\*CGU & DPO are only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\*Codes IPO and OPO are only required when a full authorisation is held.

### Tax Type (D.E. 4/3):

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

### Method of Payment (D.E. 4/8):

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Simplified Declaration Procedure (SDP) is being used, only MOP codes E or R may be used.

The Method of Payment (MOP) types shown in the following table are the only MOP codes that can be used when security is required for an Authorisation by Customs Declaration to secure the potential duty due at the full rate of duty.

See **Appendix 9: D.E. 4/8 Methods of Payment** for codes that can be used for other tax lines.

<b>MOP Code</b>	<b>Definition</b>
M	Security Deposit – immediate payment (cash deposit)
N	Security Deposit - immediate payment (CDS Cash Account deposit)
R	Security Deposit - deferred payment (deferment account deposit)
S	Importers general guarantee account (Importer self-representation)
T	Agent’s general guarantee account
U	Security – Importers guarantee account – standing authority (Direct/indirect representation)
V	Security – Importers guarantee account – individual/specific authority (Direct/indirect representation)
Z	Importers individual guarantee (e.g. C&E 250)

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the re-imported products being entered to IP.

**Supervising Customs Office (D.E. 5/27):**

Enter the supervising customs office code applicable for the Inward Processing authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

For fully authorised traders, the Supervising Customs Office shown on the authorisation for Inward Processing, or;

Where an authorisation is granted under ‘Authorisation by Customs Declaration’, enter the SPOFF code ‘GBBEL004’ for the HMRC National Import Relief Unit (NIRU).

**Details of Goods (D.E. 6/8 – 6/17):**

Enter the details of the goods in terms of the re-imported products being entered to IP.

**Guarantee Type (D.E. 8/2)**

Where an authorisation is granted under the ‘Authorisation by Customs Declaration’, enter code: 3. For full inward processing authorisation holders:

- Enter code ‘0’ (where a comprehensive guarantee waiver is held), or
- Enter code ‘1’ (where a comprehensive guarantee is held).

Enter Code ‘Y’ where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Where an authorisation is granted under the ‘Authorisation by Customs Declaration’, provide the reference number for the guarantee or the account to be used as security (e.g., General guarantee, Deferment or Cash account). The appropriate Method of Payment code must be declared in D.E. 4/8.

For full inward processing authorisation holders enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where method of payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Statistical Value (D.E. 8/6):**

The statistical value must be declared in GBP (£ sterling) as the value of the products that are being placed under IP.

The statistical value must include:

- The value of the previously exported unprocessed goods plus
- The value added during the processing operation.

**Additional procedure Codes (D.E.1/11):**

The following additional procedure codes may be used with Procedure Code 5121:

**Union Additional Procedure Codes:**

B02, B03, F15 (CO only), F44

**National Additional Procedure Codes:**

000, 1IE, 2CD, 2CG, 46P, 48P

**Notes:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g. H4.
- Code F44 may not be used on the diversion to Free Circulation unless F44 was also quoted on the original declaration (in D.E.1/11 (Additional Procedure Code) placing the goods under IP.
- Agents must have prior written approval from the authorisation holder to enter goods to inward processing on their behalf and ensure a copy of the declaration is returned to the holder.
- Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.
- Entry under this Procedure Code is a declaration that:
  - The goods are eligible to enter inward processing.
  - Any additional security which may be needed will be provided.
  - All other conditions and requirements associated with using the inward processing procedure will be met.

**Additional documents needed:**

- A copy of the export entry and/or a copy of the departure message, clearly showing the MRN is needed.
- Where delivery is needed before production of the certificate of posting or details of the previous export entry have not been entered in D.E. 2/1 (Previous Documents), security for potential charges on the full value must be provided by deposit or guarantee.
- Form INF 2 is available to support claim to outward processing.
- A C&E 1154 has been completed by the OP authorisation holder and provided to the IP authorisation holder to evidence the revenue calculations for OP in the event of a diversion to free circulation from IP.
- Documentary evidence of the identity and value of the temporary exported goods.
- Evidence of repair costs where applicable.
- Copy of warranty document or other evidence, where applicable if any repair is free of charge.



- Where the OP authorisation was granted at the time of export under the Authorisation by Customs Declaration a copy of the authorisation letter issued by NIRU must be provided to Customs (on request) unless the MRN details of the export declaration have been declared in D.E. 2/1 (Previous Documents).
- Where an extended guarantee has been purchased with the goods or the replacement is chargeable, this will be liable to charges on re-importation in the event of the goods being diverted to free circulation.

**Security Required**

While under the IP procedure all import duties and VAT are suspended. This is conditional upon a guarantee being provided to secure the potential customs debt.

**Excise**

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information).

**51 51:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Goods previously entered to Inward Processing (IP) now being transferred to another IP authorisation holder (Article 218 & 256 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim a suspension from customs duty (and where applicable excise duty and VAT) for goods previously entered to inward processing (IP) which are now being transferred to another authorisation holder.

A valid authorisation for IP is required by both parties in order to use this procedure:

*The party discharging IP:*

- An Inward Processing (IP) authorisation, valid at the time the goods were previously entered to IP, is needed by the party discharging IP to use this procedure code. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration). See conditions and requirements detailed in Notice 3001.
- The details for the party discharging IP should be entered against the relevant AI statement code in D.E. 2/2.

*The party entering the goods to IP:*

- An Inward Processing (IP) authorisation is needed by the party now entering the goods to IP, to use this procedure code. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration). See conditions and requirements detailed in Notice 3001.
- The details of the party now entering the goods to IP should be declared against the relevant Document and Authorisation Type codes in D.E. 2/3 and D.E. 3/39.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under the Inward Processing (IP) procedure must be held by both parties.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held for IP by both parties.

Where the additional declaration type used in D.E. 1/2 is: Z authorisation to use the Entry in Declarant’s Records (EIDR) must also be held.

Additional declaration type (D.E. 1/2): Z cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in D.E. 2/2 may only be used with code A in D.E. 1/2.

For Authorisations by Customs Declaration (simplified authorisation) the annual usage allowed is 3 per calendar year. Each individual transaction claiming the Authorisation by Customs Declaration is subject to a goods item value limit (D.E. 4/14) of £500,000. Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.

**Notices:**

Information can be found on Inward Processing on Gov.UK:

<https://www.gov.uk/guidance/inward-processing>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H4.

**Declaration Type (D.E. 1/1):**

Enter code: IM or CO.

For goods released to inward processing that have Customs Union status (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (D.E. 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code ‘CO’. Code F15 must be declared in D.E. 1/11 (Additional Procedure Code).
- If the goods do not have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code ‘IM’.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be used for this Procedure Code: A or Z.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
Y (supplementary declarations only – elements CLE*, DCR & DCS must be repeated)	CLE (for the entry in declarant’s records (EIDR)).	For CLE: Enter the date of the EIDR	Enter the goods item number from the entry in declarants record’s.

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Document category	Previous document type	Previous document reference	Goods item identifier
in sequence when aggregation is used).	DCR (to represent the DUCR).	For CLE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no's).	For CLE: Enter any part numbers associated with the DUCR.	
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	MRN (Declaration/notification).	Enter the MRN of the declaration used to enter the goods to IP.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please Note that CLE represents the Entry In Declarant's Records (EIDR) procedure.

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, GEN45 authorisation holder's consignment reference).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

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The following AI statements may be required in D.E. 2/2:

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
<i>Authorisation by Customs Declaration only: Special Procedure Authorisation granted on the declaration at the time of entry to the procedure.</i>	00100	Enter 'Simplified authorisation' to enter the goods to IP using Authorisation by Customs Declaration  Enter 'Discharge of Simplified Authorisation' followed by the EORI number of the party who originally entered the goods to IP using Authorisation by Customs Declaration  <b>Note:</b> <i>Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.</i>
<i>Full authorisation holders only: Discharge of Inward Processing (Article 241(1) EU Reg. No. 2015/2446 (DA)).</i>	10200	Enter 'IP' followed by the relevant authorisation number or INF number of the party who entered the goods to IP (and is now transferring them to another authorisation holder).
Code to describe the Economic Need for the processing operation	ECO01 – ECO22	Enter the appropriate economic code and text description for the processing operation according to the ECO codes shown in Appendix 4: D.E. 2/2 (Additional Information).  <b>Note:</b> <i>Refer to Notice 3001 for guidance on which economic codes to use.</i>
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
<i>Use with A.86(3) UCC debt rules only:</i>  Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules. This AI code must be used with D.E.1/11 Additional Procedure Code F44. See D.E.1/11 Additional Procedure Code notes for details.	GEN86	Enter 'Article 86(3)'.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

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This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C514 to be declared when the Entry in Declarant's Records (EIDR) is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

### Required by holders of a full Inward Processing authorisation only:

Enter the IP authorisation number being used to enter the goods to IP:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C601	e.g. GB	IPO	Inward Processing authorisation number.
C505	e.g., GB	CGU*	Enter the authorisation reference for the comprehensive guarantee used to secure the IP authorisation.

\*Please note where the same Customs Comprehensive Guarantee is held for both IP and deferred payment, code C505 is only required once in D.E. 2/3. If a separate comprehensive guarantee is held for the IP authorisation, then CGU must be repeated quoting the second guarantee reference number.

### Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay/ secure the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-Customs duty tax types in D.E. 4/8 Method of Payment.

### **Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

## VOLUME 3 – Appendix 1: Requested procedure 51 (CDS)

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required for deferment when it is only being used to pay/secure other taxes.

### Holder of the authorisation identification number (D.E 3/39):

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, EIR to be declared when Entry in Declarant's records (EIDR) is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	Enter the EORI number of the authorised holder
Deferred Payment	DPO*	Enter the EORI number of the DAN holder
Authorisation for the use of inward processing procedure	IPO**	Enter the EORI number of the Inward Processing authorisation holder who is now entering the goods to IP

\*CGU & DPO are only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\*Code IPO is only required when a full authorisation is held.

### Tax Type (D.E. 4/3):

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

### Method of Payment (D.E. 4/8):

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Entry in Declarant's Records (EIDR) is being used, only MOP codes E or R may be used.

The Method of Payment (MOP) types shown in the following table are the only MOP codes that can be used when security is required for an Authorisation by Customs Declaration to secure the potential duty due at the full rate of duty.

See **Appendix 9: D.E. 4/8 Methods of Payment** for codes that can be used for other tax lines.

<b>MOP Code</b>	<b>Definition</b>
M	Security Deposit – immediate payment (cash deposit)
N	Security Deposit - immediate payment (CDS Cash Account deposit)
R	Security Deposit - deferred payment (deferment account deposit)
S	Importers general guarantee account (Importer self-representation)
T	Agent’s general guarantee account
U	Security – Importers guarantee account – standing authority (Direct/indirect representation)
V	Security – Importers guarantee account – individual/specific authority (Direct/indirect representation)
Z	Importers individual guarantee (e.g. C&E 250)

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the products being transferred to the new IP authorisation holder.

**Location of Goods (D.E. 5/23):**

Enter the location details in relation to where the IP goods are being transferred from (original IP authorisation holders location details) as indicated in the table below:

<b>Type of Authorisation held</b>	<b>Location Type Identifier</b>	<b>Location Details</b>
Full IP authorisation	Enter ‘GBBYIP’.	Followed by the IP authorisation number.
Authorisation by Customs Declaration	Enter ‘GBBU’.	Followed by the appropriate GB UN/LOCODE code*.

\*Select the GB UN/LOCODE code from **Appendix 16I: D.E. 5/23: Goods Location Codes: GB Place Names and UN/LOCODE Codes** for the nearest place name to the premises where the goods are located.

**Supervising Customs Office (D.E. 5/27):**

Enter the supervising customs office code applicable for the Inward Processing authorisation being used to enter the goods to IP using the code list in **Appendix 17: D.E. 5/27 Supervising Office Codes**. For fully authorised traders, the Supervising Customs Office shown on the authorisation for Inward Processing, or;

Where an authorisation is granted under ‘Authorisation by Customs Declaration’, enter the SPOFF code ‘GBBEL004’ for the HMRC National Import Relief Unit (NIRU).

**Details of Goods (D.E. 6/8 – 6/17):**

Enter the details of the goods in terms of the products being transferred to the new IP authorisation holder.

**Guarantee Type (D.E. 8/2)**

Where an authorisation is granted under the 'Authorisation by Customs Declaration', enter code: 3. For the full inward processing authorisation holders now placing the goods into IP:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

Enter Code 'Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Where an authorisation is granted under the 'Authorisation by Customs Declaration', provide the reference number for the guarantee or the account to be used as security (e.g., General guarantee, Deferment or Cash account). The appropriate Method of Payment code must be declared in D.E. 4/8.

For the full inward processing authorisation holder now placing the goods into IP: enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee. Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where method of payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Statistical Value (D.E. 8/6):**

The statistical value must be declared in GBP (£ sterling) as the value of the unprocessed products.

**Additional procedure Codes (D.E.1/11):**

The following additional procedure codes may be used with Procedure Code 5151:

**Union Additional Procedure Codes:**

A04, F15 (CO only), F44

**National Additional Procedure Codes:**

000, 11E

**Notes:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g. H4.
- Code F44 may not be used on the diversion to Free Circulation unless F44 was also quoted on the original declaration (in D.E.1/11 (Additional Procedure Code) placing the goods under IP.
- Where the authorisation was granted at the time of entry to IP (party discharging IP) under the Authorisation by Customs Declaration, a copy of the authorisation letter issued by NIRU must be provided to Customs (on request) unless the MRN details of the declaration have been declared in D.E. 2/1 (Previous Documents).
- If the goods were first entered to IP in another member state, you must use Procedure Code 5154 instead.
- Agents must have prior written approval from the authorisation holder to enter goods to inward processing on their behalf and ensure a copy of the declaration is returned to the holder.
- Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.
- Entry under this Procedure Code is a declaration that:
  - The goods are eligible to enter inward processing.
  - Any additional security which may be needed will be provided.



- All other conditions and requirements associated with using the inward processing procedure will be met.

**Security Required**

While under the IP procedure all import duties and VAT are suspended. This is conditional upon a guarantee being provided to secure the potential customs debt.

**Excise**

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information).

**51 53:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Entry of goods to inward processing (Article 256 EU Reg. No. 952/2013 (UCC)), where the goods have been previously entered to temporary admission (Article 250 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim a suspension from customs duty (and where applicable excise duty and VAT) for goods entered to an inward processing (IP) procedure, which were previously entered to temporary admission (TA).

An Inward Processing (IP) authorisation is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration). See conditions and requirements detailed in Notice 3001.

A Temporary Admission (TA) authorisation, valid at the time the goods were entered to TA, is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

The MRN for the declaration which previously entered the goods to TA must be declared in D.E. 2/1 as a previous Document.

Where the goods are being transferred between different authorisation holders, the AI statement code 'TAPAR' must be declared in D.E. 2/2 where the goods were subject to TA with partial relief providing details of the amount of revenue paid whilst the goods were held under TA.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under the Inward Processing (IP) procedure must be held.

Evidence of eligibility for customs duty relief under the Temporary Admission (TA) procedure must be held.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held for IP.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held at the time the goods were entered to TA.

Where the additional declaration type used in D.E. 1/2 is: Z authorisation to use Entry in Declarant's Records (EIDR) must also be held.

Additional declaration type (D.E. 1/2): Z cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in D.E. 2/2 may only be used with code A in D.E. 1/2.

For Inward Processing Authorisations by Customs Declaration (simplified authorisation) the annual usage allowed is 3 per calendar year. Each individual transaction claiming the Authorisation by Customs Declaration is subject to a goods item value limit (D.E. 4/14) of £500,000. These limits do not apply to Temporary Admission Authorisation by Customs Declaration. Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.

**Notices:**

Information can be found on Inward Processing on Gov.UK:

<https://www.gov.uk/guidance/inward-processing>

Notice 3001: customs special procedures for the Union Customs Code

Information can be found on Temporary Admission on Gov.UK:

<https://www.gov.uk/guidance/temporary-admission>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H4.

**Declaration Type (D.E. 1/1):**

Enter code: IM or CO.

For goods released to inward processing that have Customs Union status (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (D.E. 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'CO'. Code F15 must be declared in D.E. 1/11 (Additional Procedure Code).
- If the goods do not have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'IM'.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be used for this Procedure Code: A or Z.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
Y (supplementary declarations only – elements CLE*, DCR & DCS must be repeated in sequence when aggregation is used).	CLE (for the entry in declarant’s records (EIDR)).	For CLE: Enter the date of the EIDR	Enter the goods item number from the entry in declarants record’s.
	DCR (to represent the DUCR).	For CLE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no’s).	For CLE: Enter any part numbers associated with the DUCR.	
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z (to represent the previous document).	MRN (Declaration/notification).	Enter the MRN of the export declaration used to enter the goods to TA.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no’s).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please Note that CLE represents the Entry In Declarant’s Records (EIDR) procedure.

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, GEN45 authorisation holder’s consignment reference).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

**VOLUME 3 – Appendix 1: Requested procedure 51 (CDS)**

Coverage	AI statement code	Details to be declared
<i>Authorisation by Customs Declaration only:</i> Special Procedure Authorisation granted on the declaration at the time of entry to the procedure.	00100	Enter 'Simplified authorisation' to enter the goods to IP Enter 'Discharge of Simplified Authorisation' to discharge TA. <b>Note:</b> <i>Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.</i>
<i>Full authorisation holders only:</i> Discharge of Temporary Admission (Article 238 EU Reg. No. 2015/2446 (DA)).	10500	Enter 'TA' followed by the relevant authorisation number.
Code to describe the Economic Need for the processing operation	ECO01 – ECO22	Enter the appropriate economic code and text description for the processing operation according to the ECO codes shown in Appendix 4: D.E. 2/2 (Additional Information). <b>Note:</b> <i>Refer to Notice 3001 for guidance on which economic codes to use.</i>
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
<i>Use with A.86(3) UCC debt rules only:</i> Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules. This AI code must be used with D.E.1/11 Additional Procedure Code F44. See D.E.1/11 Additional Procedure Code notes for details.	GEN86	Enter 'Article 86(3)'.
Temporary Admission with Partial Relief  Note: Only required where the goods are being transferred between different authorisation holders.	TAPAR	Enter the total amount of revenue paid whilst the goods were held under TA.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

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This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C514 to be declared when EIDR is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Required by holders of a full Inward Processing authorisation only:

Enter the IP authorisation number being used to enter the goods to IP:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C601	e.g. GB	IPO	Inward Processing authorisation number.
C505	e.g., GB	CGU*	Enter the authorisation reference for the comprehensive guarantee used to secure the IP authorisation.

\*Please note where the same Customs Comprehensive Guarantee is held for both IP and deferred payment, code C505 is only required once in D.E. 2/3. If a separate comprehensive guarantee is held for the IP authorisation, then CGU must be repeated quoting the second guarantee reference number.

Required by holders of a full Temporary Admission authorisation only:

Enter the TA authorisation number valid at the time the goods were entered to TA:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C516	e.g. GB	TEA	Temporary Admission authorisation number.

Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

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Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used to pay or secure customs duty, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-customs duty tax types in D.E.4/8 Method of Payment Codes.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required for deferment when it is only being used to pay other taxes.

**Holder of the authorisation identification number (D.E 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, EIR to be declared when Entry in Declarant's Records (EIDR) is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	Enter the EORI number of the authorised holder
Deferred Payment	DPO*	Enter the EORI number of the DAN holder
Authorisation for the use of inward processing procedure	IPO**	Enter the EORI number of the Inward Processing authorisation holder
Temporary Admission	TEA**	The EORI number of the authorisation holder of TA at the time of entry to the procedure.

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\*CGU & DPO are only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\*Codes IPO & TEA are only required when a full authorisation is held.

### Tax Type (D.E. 4/3):

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

### Method of Payment (D.E. 4/8):

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Entry in Declarant's records (EIDR) is being used, only MOP codes E or R may be used.

The Method of Payment (MOP) types shown in the following table are the only MOP codes that can be used when security is required for an Authorisation by Customs Declaration to secure the potential duty due at the full rate of duty.

See **Appendix 9: D.E. 4/8 Methods of Payment** for codes that can be used for other tax lines.

MOP Code	Definition
M	Security Deposit – immediate payment (cash deposit)
N	Security Deposit - immediate payment (CDS Cash Account deposit)
R	Security Deposit - deferred payment (deferment account deposit)
S	Importers general guarantee account (Importer self-representation)
T	Agent's general guarantee account
U	Security – Importers guarantee account – standing authority (Direct/indirect representation)
V	Security – Importers guarantee account – individual/specific authority (Direct/indirect representation)
Z	Importers individual guarantee (e.g. C&E 250)

### Item Price/Amount (D.E. 4/14):

The declared values or prices must be the values or prices of the goods on their transfer to IP (for example, auction hammer price).

### Location of Goods (D.E. 5/23):

Enter the location details appropriate to the type of TA authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
Full TA authorisation	Enter 'GBBYTA'	Followed by the TA authorisation number'
Authorisation by Customs Declaration	Enter 'GBBU'	Followed by the appropriate GB UN/LOCODE code*'

\*Select the GB UN/LOCODE code from **Appendix 16I: D.E. 5/23: Goods Location Codes: GB Place Names and UN/LOCODE Codes** for the nearest place name to the premises where the goods are located.

**Supervising Customs Office (D.E. 5/27):**

Enter the supervising customs office code applicable for the Inward Processing authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

For fully authorised traders, the Supervising Customs Office shown on the authorisation for Inward Processing, or;

Where an authorisation is granted under 'Authorisation by Customs Declaration', enter the SPOFF code 'GBBEL004' for the HMRC National Import Relief Unit (NIRU).

**Details of Goods (D.E. 6/8 – 6/17):**

Enter the details of the goods in terms of the products being transferred to IP.

**Guarantee Type (D.E. 8/2)**

Where an authorisation is granted under the 'Authorisation by Customs Declaration', enter code: 3. For full inward processing authorisation holders:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

Enter Code Y where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Where an authorisation is granted under the 'Authorisation by Customs Declaration', provide the reference number for the guarantee or the account to be used as security (e.g., General guarantee, Deferment or Cash account). The appropriate Method of Payment code must be declared in D.E. 4/8.

For full inward processing authorisation holders enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where method of payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Statistical Value (D.E. 8/6):**

The statistical value must be declared in GBP (£ sterling) as the value of the unprocessed products.

**Additional procedure Codes (D.E.1/11):**

The following additional procedure codes may be used with Procedure Code 5153:

**Union Additional Procedure Codes:**

A04, F15 (CO only), F44

**National Additional Procedure Codes:**

000, 1IE

**Notes:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g. H4.



- Code F44 may not be used on the diversion to Free Circulation unless F44 was also quoted on the original declaration (in D.E.1/11 (Additional Procedure Code) placing the goods under IP.
- Where the authorisation was granted at the time of entry to TA under the Authorisation by Customs Declaration, a copy of the authorisation letter issued by NTAS must be provided to Customs (on request) unless the MRN details of the declaration have been declared in D.E. 2/1 (Previous Documents).
- Agents must have prior written approval from the authorisation holder to enter goods to inward processing on their behalf and ensure a copy of the declaration is returned to the holder.
- Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.
- Entry under this Procedure Code is a declaration that:
  - The goods are eligible to enter inward processing.
  - Any additional security which may be needed will be provided.
  - All other conditions and requirements associated with using the inward processing procedure will be met.

**Security Required**

While under the IP procedure all import duties and VAT are suspended. This is conditional upon a guarantee being provided to secure the potential customs debt.

**Excise**

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information).

**51 54:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Goods previously entered to Inward Processing (IP) in another member state now being transferred to another IP authorisation holder (Articles 211(1), 218 & 256 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim a suspension from customs duty (and where applicable excise duty and VAT) for goods previously entered to inward processing (IP) in another member state which are now being transferred to another authorisation holder.

A valid authorisation for IP is required by both parties in order to use this procedure:

*The party discharging IP in the other member state:*

- A full, multi-state Inward Processing (IP) authorisation, valid at the time the goods were entered to IP in the other member state, is needed by the party discharging IP to use this procedure code. See conditions and requirements detailed in Notice 3001.
- The details for the party discharging IP should be entered against the relevant AI statement code in D.E. 2/2.

*The party entering the goods to IP:*

- A full, multi-state Inward Processing (IP) authorisation is needed by the party now entering the goods to IP, to use this procedure code. See conditions and requirements detailed in Notice 3001.
- The details of the party now entering the goods to IP should be declared against the relevant Document and Authorisation Type codes in D.E. 2/3 and D.E. 3/39.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under the Inward Processing (IP) procedure must be held by both parties.

The use of this procedure is subject to a full, multi-state Inward Processing (IP) authorisation being held for IP by both parties.

Authorisation by Customs Declaration cannot be used with this Procedure Code.

Simplified Declaration Procedure (SDP) and Entry in Declarants Records (EIDR) may not be used with this Procedure Code.

**Notices:**

Information can be found on Inward Processing on Gov.UK:

<https://www.gov.uk/guidance/inward-processing>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H4.

**Declaration Type (D.E. 1/1):**

Enter code: IM.

**Additional Declaration Type (D.E. 1/2):**

The following code may be used for this Procedure Code: A.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	MRN (Declaration/notification).	Enter the MRN of the declaration used to enter the goods to IP in the other member state.	Enter the goods item number from the previous document.

Document category	Previous document type	Previous document reference	Goods item identifier
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, GEN45 authorisation holder's consignment reference).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI statement code	Details to be declared
<i>Full authorisation holders only:</i> Discharge of Inward Processing (Article 241(1) EU Reg. No. 2015/2446 (DA)).	10200	Enter 'IP' followed by the relevant authorisation number or INF number of the party who entered the goods to IP in the other member state.
Code to describe the Economic Need for the processing operation	ECO01 – ECO22	Enter the appropriate economic code and text description for the processing operation according to the ECO codes shown in Appendix 4: D.E. 2/2 (Additional Information). <b>Note:</b> Refer to Notice 3001 for guidance on which economic codes to use.
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
<i>Use with A.86(3) UCC debt rules only:</i> Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules. This AI code must be used with D.E.1/11 Additional Procedure Code F44. See D.E.1/11 Additional Procedure Code notes for details.	GEN86	Enter 'Article 86(3)'.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C601 to be declared when a full IP authorisation is held). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Required on all Inward Processing declarations:

Enter the IP authorisation number being used to enter the goods to IP:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C601	e.g. GB	IPO	Inward Processing authorisation number.
C505	e.g., GB	CGU*	Enter the authorisation reference for the comprehensive guarantee used to secure the IP authorisation.

\*Please note that the comprehensive guarantee to be referred to in this instance relates to the inward processing authorisation only.

Document code	Document identifier	Document status
C603	Enter the INF1 reference number.	Use document status code AE if authorised for globalised INF1s (certification not required). Otherwise, use status code AC if certification is required.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

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The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note that document codes (D.E. 2/3) C505 and C506 and authorisation type codes (D.E. 3/39) CGU and DPO are not required for this procedure code.

**Holder of the authorisation identification number (D.E. 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, IPO to be declared when Inward Processing is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Authorisation for the use of inward processing procedure	IPO	Enter the EORI number of the Inward Processing authorisation holder who is now entering the goods to IP

Please note that document codes (D.E. 2/3) C505 and C506 and authorisation type codes (D.E. 3/39) CGU and DPO are not required for this procedure code.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the products being transferred to the new IP authorisation holder.

**Location of Goods (D.E. 5/23):**

Enter the location details in relation to where the IP goods are being transferred from (original IP authorisation holders location details) as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
Full IP authorisation	Enter 'GBBYIP'.	Followed by the IP authorisation number.

**Supervising Customs Office (D.E. 5/27):**

Enter the supervising customs office code applicable for the Inward Processing authorisation being used to enter the goods to IP using the code list in **Appendix 17: D.E. 5/27 Supervising Office Codes**.

**Details of Goods (D.E. 6/8 – 6/17):**

Enter the details of the goods in terms of the products being transferred to the new IP authorisation holder.

**Guarantee Type (D.E. 8/2)**

For the full inward processing authorisation holder now placing the goods into IP:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

Enter Code 'Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

For the full inward processing authorisation holder now placing the goods into IP: enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where method of payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Statistical Value (D.E. 8/6):**

The statistical value must be declared in GBP (£ sterling) as the value of the unprocessed products.

**Additional procedure Codes (D.E.1/11):**

The following additional procedure codes may be used with Procedure Code 5154:

**Union Additional Procedure Codes:**

A04, F15 & F44

**National Additional Procedure Codes:**

000, 1IE

**Notes:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g. H4.
- Code F44 may not be used on the diversion to Free Circulation unless F44 was also quoted on the original declaration (in D.E.1/11 (Additional Procedure Code) placing the goods under IP.
- The INF1 must be used to provide the information on the original entry of the goods to IP in the other Member State.
- If the goods were first entered to IP in the same member state as transfer, you must use Procedure Code 5151 instead.
- Agents must have prior written approval from the authorisation holder to enter goods to inward processing on their behalf and ensure a copy of the declaration is returned to the holder.
- Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.
- Entry under this Procedure Code is a declaration that:
  - The goods are eligible to enter inward processing.
  - Any additional security which may be needed will be provided.
  - All other conditions and requirements associated with using the inward processing procedure will be met.

**Security Required**

While under the IP procedure all import duties and VAT are suspended. This is conditional upon a guarantee being provided to secure the potential customs debt.

**Excise**

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information).

**51 71:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Entry of goods to inward processing (Article 256 EU Reg. No. 952/2013 (UCC)), where the goods are being released from a Customs Warehouse (Article 240 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim a suspension from customs duty (and where applicable excise duty and VAT) for goods entered to an inward processing (IP) procedure, which are being released from a Customs Warehouse (CW).

An Inward Processing (IP) authorisation is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration). See conditions and requirements detailed in Notice 3001.

A Customs Warehousing (CW) authorisation is needed to use this customs procedure, see conditions and requirements detailed in Notice 3001.

The MRN of this declaration must be provided to the warehousekeeper for their records as evidence that the goods have been entered to a customs procedure.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under the Inward Processing (IP) procedure must be held.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held for IP.

The use of this procedure is subject to an authorisation being held for CW.

Where the additional declaration type used in D.E. 1/2 is: Z authorisation to use Entry in Declarant's Records (EIDR) must also be held.

Additional declaration type (D.E. 1/2): Z cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in D.E. 2/2 may only be used with code A in D.E. 1/2.

For Authorisations by Customs Declaration (simplified authorisation) the annual usage allowed is 3 per calendar year. Each individual transaction claiming the Authorisation by Customs Declaration is subject to a goods item value limit (D.E. 4/14) of £500,000. Authorisation by Customs Declaration

may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.

**Notices:**

Information can be found on Inward Processing on Gov.UK:

<https://www.gov.uk/guidance/inward-processing>

Notice 3001: customs special procedures for the Union Customs Code

Information can be found on Customs Warehousing on Gov.UK:

<https://www.gov.uk/guidance/customs-warehousing>

**Declaration category:**

H4.

**Declaration Type (D.E. 1/1):**

Enter code: IM or CO.

For goods released to inward processing that have Customs Union status (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (D.E. 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'CO'. Code F15 must be declared in D.E. 1/11 (Additional Procedure Code).
- If the goods do not have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'IM'.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be used for this Procedure Code: A or Z.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
Y (supplementary declarations only – elements CLE*, DCR & DCS must be repeated in sequence when aggregation is used).	CLE (for the entry in declarant’s records (EIDR)).	For CLE: Enter the date of the EIDR	Enter the goods item number from the entry in declarants record’s.
	DCR (to represent the DUCR).	For CLE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no’s).	For CLE: Enter any part numbers associated with the DUCR.	
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.



Document category	Previous document type	Previous document reference	Goods item identifier
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Note that CLE represents the Entry In Declarant's Records (EIDR) procedure.

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, GEN45 authorisation holder's consignment reference).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI statement code	Details to be declared
<i>Authorisation by Customs Declaration only:</i> Special Procedure Authorisation granted on the declaration at the time of entry to the procedure.	00100	Enter 'Simplified authorisation' <b>Note:</b> Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.
Code to describe the Economic Need for the processing operation	ECO01 – ECO22	Enter the appropriate economic code and text description for the processing operation according to the ECO codes shown in Appendix 4: D.E. 2/2 (Additional Information). <b>Note:</b> Refer to Notice 3001 for guidance on which economic codes to use.
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
<i>Use with A.86(3) UCC debt rules only:</i> Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules. This AI code must be used with D.E.1/11 Additional Procedure Code F44. See D.E.1/11 Additional Procedure Code notes for details.	GEN86	Enter 'Article 86(3)'.

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Coverage	AI statement code	Details to be declared
Premises Name and Address. <i>Note: If the premises code in D.E. 2/7 (Identification of Warehouse) is that of a UK allocated warehouse, do not complete a PREMS AI Statement.</i>	PREMS	Enter the full name, address and country of the warehouse where the goods can be examined.  Enter the Premises Country Code as a suffix to the Premises Name and Address separated by a '- '.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C514 to be declared when Entry in Declarant's Records (EIDR) is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Required by holders of a full Inward Processing authorisation only:

Enter the IP authorisation number being used to enter the goods to IP:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C601	e.g. GB	IPO	Inward Processing authorisation number.
C505	e.g., GB	CGU*	Enter the authorisation reference for the comprehensive guarantee used to secure the IP authorisation.

\*Please note where the same Customs Comprehensive Guarantee is held for both IP and deferred payment, code C505 is only required once in D.E. 2/3. If a separate comprehensive guarantee is held for the IP authorisation, then CGU must be repeated quoting the second guarantee reference number.

Customs Warehouse authorisation details:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C517	e.g. GB	CWP ( <i>Private Customs Warehouse</i> )	The customs warehouse authorisation number.
C518	e.g. GB	CW1 ( <i>public customs warehouse type 1</i> )	The customs warehouse authorisation number.

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C519	e.g. FR	CW2* ( <i>public customs warehouse type 2</i> )	The customs warehouse authorisation number.
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\*Please note: CW2 must not be used with GB.

Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used to pay or secure customs duty, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-customs duty tax types in D.E.4/8 Method of Payment codes.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required for deferment when it is only being used to pay other taxes.

**Identification of warehouse (D.E 2/7):**

Enter:

Warehouse type	Warehouse identifier
codes: R (public type 1) S (public type 2)* T (public type 3)* U (private)	Followed by the warehouse reference number or warehouse ID.

\* Warehouse types S & T may not be used with any warehouse ID with a country code of GB.

**Holder of the authorisation identification number (D.E 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, EIR to be declared when Entry in Declarant’s Records (EIDR) is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	Enter the EORI number of the authorised holder
Deferred Payment	DPO*	Enter the EORI number of the DAN holder
Authorisation for the use of inward processing procedure	IPO**	Enter the EORI number of the Inward Processing authorisation holder
Authorisation for a private customs warehouse	CWP	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 1	CW1	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 2**	CW2***	The EORI number of the authorisation holder.

\*CGU & DPO are only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\*Code IPO is only required when a full authorisation is held.

\*\*\*CW2 cannot be used with GB.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Entry in Declarant’s Records (EIDR) is being used, only MOP codes E or R may be used.

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The Method of Payment (MOP) types shown in the following table are the only MOP codes that can be used when security is required for an Authorisation by Customs Declaration to secure the potential duty due at the full rate of duty.

See **Appendix 9: D.E. 4/8 Methods of Payment** for codes that can be used for other tax lines.

MOP Code	Definition
M	Security Deposit – immediate payment (cash deposit)
N	Security Deposit - immediate payment (CDS Cash Account deposit)
R	Security Deposit - deferred payment (deferment account deposit)
S	Importers general guarantee account (Importer self-representation)
T	Agent’s general guarantee account
U	Security – Importers guarantee account – standing authority (Direct/indirect representation)
V	Security – Importers guarantee account – individual/specific authority (Direct/indirect representation)
Z	Importers individual guarantee (e.g. C&E 250)

**Location of Goods (D.E. 5/23):**

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
CW authorisation	Enter 'GBBYCW'	Followed by the warehouse ID.

**Supervising Customs Office (D.E. 5/27):**

Enter the supervising customs office code applicable for the Inward Processing authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

For fully authorised traders, the Supervising Customs Office shown on the authorisation for Inward Processing, or;

Where an authorisation is granted under 'Authorisation by Customs Declaration', enter the SPOFF code 'GBBEL004' for the HMRC National Import Relief Unit (NIRU).

**Guarantee Type (D.E. 8/2)**

Where an authorisation is granted under the 'Authorisation by Customs Declaration', enter code: 3. For full inward processing authorisation holders:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

Enter Code 'Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Where an authorisation is granted under the 'Authorisation by Customs Declaration', provide the reference number for the guarantee or the account to be used as security (e.g., General guarantee, Deferment or Cash account). The appropriate Method of Payment code must be declared in D.E. 4/8.

For full inward processing authorisation holders enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where method of payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Statistical Value (D.E. 8/6):**

The statistical value must be declared in GBP (£ sterling) as the value of the unprocessed products.

**Additional procedure Codes (D.E.1/11):**

The following additional procedure codes may be used with Procedure Code 5171:

**Union Additional Procedure Codes:**

A04, F15 (CO only), F44

**National Additional Procedure Codes:**

000, 1IE, 1MP, 1VW

**Notes:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g. H4.
- Code F44 may not be used on the diversion to Free Circulation unless F44 was also quoted on the original declaration (in D.E.1/11 (Additional Procedure Code) placing the goods under IP.
- Agents must have prior written approval from the authorisation holder to enter goods to inward processing on their behalf and ensure a copy of the declaration is returned to the holder.
- Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.
- Entry under this Procedure Code is a declaration that:
  - The goods are eligible to enter inward processing.
  - The goods are eligible for removal from warehousing.
  - The goods will be removed from the warehouse stated in D.E. 2/7 (identification of warehouse) without delay and in the same state and conditions as declared.
  - Any additional security which may be needed will be provided.
  - All other conditions and requirements associated with removal from the customs warehouse procedure will be met.
  - All other conditions and requirements associated with using the inward processing procedure will be met.
- All items on the customs declaration must be being removed from the same warehouse and have the previous procedure code of 71 (as the third and fourth digit) in D.E. 1/10 (Procedure Code).

**Security Required**

While under the IP procedure all import duties and VAT are suspended. This is conditional upon a guarantee being provided to secure the potential customs debt.

**Excise**

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information).

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These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Entry of goods to inward processing (Article 256 EU Reg. No. 952/2013 (UCC)), where the goods are being released from a Free Zone (Article 243 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim a suspension from customs duty (and where applicable excise duty and VAT) for goods entered to an inward processing (IP) procedure, which are being released from a Free Zone (FZ).

An Inward Processing (IP) authorisation is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration). See conditions and requirements detailed in Notice 3001.

A Free Zone (FZ) authorisation is needed to use this customs procedure, see conditions and requirements detailed in Notice 3001.

The MRN of this declaration must be provided to the Free Zone Operator for their records as evidence that the goods have been entered to a customs procedure.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under the Inward Processing (IP) procedure must be held.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held for IP.

The use of this procedure is subject to an authorisation being held for FZ.

Where the additional declaration type used in D.E. 1/2 is: C, Y or Z authorisation to use Entry in Declarant's Records (EIDR) must also be held.

Additional declaration type (D.E. 1/2): C, Y or Z cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in D.E. 2/2 may only be used with code A in D.E. 1/2.

For Authorisations by Customs Declaration (simplified authorisation) the annual usage allowed is 3 per calendar year. Each individual transaction claiming the Authorisation by Customs Declaration is subject to a goods item value limit (D.E. 4/14) of £500,000. Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.

**Notices:**

Information can be found on Inward Processing on Gov.UK:

<https://www.gov.uk/guidance/inward-processing>

Notice 3001: customs special procedures for the Union Customs Code

Information can be found on Free Zones in the Special Procedure Notice.

**Declaration category:**

H4 and I1.

**Declaration Type (D.E. 1/1):**

Enter code: IM or CO.

For goods released to inward processing that have Customs Union status (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (D.E. 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'CO'. Code F15 must be declared in D.E. 1/11 (Additional Procedure Code).
- If the goods do not have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'IM'.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be used for this Procedure Code: A, C, Y or Z.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
X	337 (Temporary Storage Declaration).	Enter the Temporary Storage Declaration or stock reference number followed by the DUCR (as appropriate).	Enter the goods item number from the Temporary Storage Declaration or stock reference.
Y (supplementary declarations only – elements SDE* or CLE*, DCR & DCS must be repeated in sequence when aggregation is used).	SDE (to represent the simplified declaration) or CLE (for the entry in declarant's records (EIDR)).	For SDE: Enter the MRN for the simplified declaration.  For CLE: Enter the date of the EIDR	Enter the goods item number from the simplified declaration or the entry in declarants record's.
	DCR (to represent the DUCR).	For SDE & CLE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no's).	For SDE & CLE: Enter any part numbers associated with the DUCR.	



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Document category	Previous document type	Previous document reference	Goods item identifier
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please Note that SDE represents the Simplified Declaration Procedure (SDP) and CLE represents the Entry In Declarant's Records (EIDR) procedure.

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, GEN45 authorisation holder's consignment reference).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI statement code	Details to be declared
<i>Authorisation by Customs Declaration only</i> : Special Procedure Authorisation granted on the declaration at the time of entry to the procedure.	00100	Enter 'Simplified authorisation' <b>Note:</b> <i>Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.</i>
Code to describe the Economic Need for the processing operation	ECO01 – ECO22	Enter the appropriate economic code and text description for the processing operation according to the ECO codes shown in Appendix 4: D.E. 2/2 (Additional Information). <b>Note:</b> <i>Refer to Notice 3001 for guidance on which economic codes to use.</i>
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.

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Coverage	AI statement code	Details to be declared
<p><i>Use with A.86(3) UCC debt rules only:</i> Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules. This AI code must be used with D.E.1/11 Additional Procedure Code F44. See D.E.1/11 Additional Procedure Code notes for details.</p>	GEN86	Enter 'Article 86(3)'.
<p>Premises Name and Address. <b>Note:</b> <i>If the premises code in D.E. 2/7 (Identification of Warehouse) is that of a UK allocated warehouse, do not complete a PREMS AI Statement.</i></p>	PREMS	<p>Enter the full name, address and country of the warehouse where the goods can be examined.</p> <p>Enter the Premises Country Code as a suffix to the Premises Name and Address separated by a '-'.</p>

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C514 to be declared when Entry in Declarant's Records (EIDR) is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Required by holders of a full Inward Processing authorisation only:

Enter the IP authorisation number being used to enter the goods to IP:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C601	e.g. GB	IPO	Inward Processing authorisation number.
C505	e.g., GB	CGU*	Enter the authorisation reference for the comprehensive guarantee used to secure the IP authorisation.

\*Please note where the same Customs Comprehensive Guarantee is held for both IP and deferred payment, code C505 is only required once in D.E. 2/3. If a separate comprehensive guarantee is held for the IP authorisation, then CGU must be repeated quoting the second guarantee reference number.

Free Zone authorisation details:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C600	e.g. GB	FZ	The Free Zone authorisation number.

Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used to pay or secure customs duty, both codes C505 and C506 must be declared. They are not required for deferment when it is only being used to pay other taxes.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required for deferment when it is only being used to pay other taxes.

**Identification of warehouse (D.E 2/7):**

Enter:

Warehouse type	Warehouse identifier
codes: Z (Free-zone).	Free Zone identification number.

**Holder of the authorisation identification number (D.E 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, EIR to be declared when Entry in Declarant’s Records (EIDR) is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	Enter the EORI number of the authorised holder
Deferred Payment	DPO*	Enter the EORI number of the DAN holder
Authorisation for the use of inward processing procedure	IPO**	Enter the EORI number of the Inward Processing authorisation holder
Authorisation for a Free Zone	FZ	The EORI number of the authorisation holder.

\*CGU & DPO are only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\*Code IPO is only required when a full authorisation is held.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Entry in Declarant’s Records (EIDR) is being used, only MOP codes E or R may be used.

The Method of Payment (MOP) types shown in the following table are the only MOP codes that can be used when security is required for an Authorisation by Customs Declaration to secure the potential duty due at the full rate of duty.

See **Appendix 9: D.E. 4/8 Methods of Payment** for codes that can be used for other tax lines.

MOP Code	Definition
M	Security Deposit – immediate payment (cash deposit)
N	Security Deposit - immediate payment (CDS Cash Account deposit)

<b>MOP Code</b>	<b>Definition</b>
R	Security Deposit - deferred payment (deferment account deposit)
S	Importers general guarantee account (Importer self-representation)
T	Agent's general guarantee account
U	Security – Importers guarantee account – standing authority (Direct/indirect representation)
V	Security – Importers guarantee account – individual/specific authority (Direct/indirect representation)
Z	Importers individual guarantee (e.g. C&E 250)

**Location of Goods (D.E. 5/23):**

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

<b>Type of Authorisation held</b>	<b>Location Type Identifier</b>	<b>Location Details</b>
FZ authorisation.	Enter 'GBBYFZ'	Followed by the Free Zone ID.

**Supervising Customs Office (D.E. 5/27):**

Enter the supervising customs office code applicable for the Inward Processing authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

For fully authorised traders, the Supervising Customs Office shown on the authorisation for Inward Processing, or;

Where an authorisation is granted under 'Authorisation by Customs Declaration', enter the SPOFF code 'GBBEL004' for the HMRC National Import Relief Unit (NIRU).

**Guarantee Type (D.E. 8/2)**

Where an authorisation is granted under the 'Authorisation by Customs Declaration', enter code: 3. For full inward processing authorisation holders:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

Enter Code `Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Where an authorisation is granted under the 'Authorisation by Customs Declaration', provide the reference number for the guarantee or the account to be used as security (e.g., General guarantee, Deferment or Cash account). The appropriate Method of Payment code must be declared in D.E. 4/8.

For full inward processing authorisation holders enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where method of payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Statistical Value (D.E. 8/6):**

The statistical value must be declared in GBP (£ sterling) as the value of the unprocessed products.

**Additional procedure Codes (D.E.1/11):**

The following additional procedure codes may be used with Procedure Code 5178:

**Union Additional Procedure Codes:**

A04, F15 (CO only), F44

**National Additional Procedure Codes:**

000, 1IE

**Notes:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g. H4.
- Code F44 may not be used on the diversion to Free Circulation unless F44 was also quoted on the original declaration (in D.E.1/11 (Additional Procedure Code) placing the goods under IP.
- Agents must have prior written approval from the authorisation holder to enter goods to inward processing on their behalf and ensure a copy of the declaration is returned to the holder.
- Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.
- Entry under this Procedure Code is a declaration that:
  - The goods are eligible to enter inward processing.
  - The goods are eligible for removal from a free zone.
  - The goods will be removed from the free zone stated in D.E. 2/7 (identification of warehouse) without delay and in the same state and conditions as declared.
  - Any additional security which may be needed will be provided.
  - All other conditions and requirements associated with removal from the free zone procedure will be met.
  - All other conditions and requirements associated with using the inward processing procedure will be met.
- All items on the customs declaration must be being removed from the same free zone and have the previous procedure code of 78 (as the third and fourth digit) in D.E. 1/10 (Procedure Code).

**Security Required**

While under the IP procedure all import duties and VAT are suspended. This is conditional upon a guarantee being provided to secure the potential customs debt.

**Excise**

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information).

**Requested Procedure 53: Entry to Temporary Admission**

This Appendix contains the specific completion rules instructions for the 53-series Procedure Codes for Data Element 1/10 for Imports.

Use the index list below and the Procedure Codes completion notes to help you identify the correct code to use and for guidance on how to complete the declaration.

This Appendix includes Procedure Codes:

53 00: .....	2
53 51: .....	9
53 53: .....	18
53 54: .....	26
53 71: .....	34
53 78: .....	42

**Notes:**

The importer (declared in D.E. 3/15 or 3/16) must be the authorisation holder for Temporary Admission. The authorisation holder must also be the user of the goods unless an exemption is allowed for the specific Additional Procedure Code (D.E.1/1). This will be indicated by the inclusion of a GEN AI Statement Code in D.E.2/2 (Additional Information). The appropriate GEN Code must be declared on the declaration according to the type of authorisation held (full or Authorisation by Customs Declaration). All D-series codes can be used with SDP or EIDR unless they are using Authorisation by Customs Declaration.

The completion notes in this Appendix are a supplement to the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide.

This Appendix only contains any additional completion notes for each 4-digit Procedure Code and does not constitute full guidance on how the declaration should be completed.

Only one 4-digit Procedure Code can be declared against each goods item in D.E. 1/10, however, this may be tailored to the specific circumstances for the goods treatment by the use of multiple Additional Procedure Codes in D.E. 1/11.

These completion notes are supplemented by the D.E. 1/11 Additional Procedure Code Notes and therefore any instructions relating to the Additional Procedure Code (3-digit code for D.E. 1/11) are not included here and must be read in addition to this Appendix.

**53 00:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Entry of goods to Temporary Admission (Article 250 EU Reg. No. 952/2013 (UCC)), where the goods have not been subject to any previous procedure.

**Conditions for Use:**

This Procedure Code is used to claim a full or partial suspension from customs duty (and where applicable excise duty and VAT) for goods entered to temporary admission (TA), where the goods have not been subject to any previous procedure.

A Temporary Admission (TA) authorisation is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Codes used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under the Temporary Admission (TA) procedure must be held.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held for TA.

Where the additional declaration type used in D.E. 1/2 is: C, F, Y or Z authorisation to use the Simplified Declaration Procedures (SDP) or Entry in Declarant's Records (EIDR) must also be held.

Additional declaration type (D.E. 1/2): C, F, Y or Z cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in D.E. 2/2 may only be used with code A or D in D.E. 1/2.

Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.

**Notices:**

Information can be found on Temporary Admission on Gov.UK:

<https://www.gov.uk/guidance/temporary-admission>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H3, I1 or C21

**Declaration Type (D.E. 1/1):**

Enter code: IM or CO.

For goods released to temporary admission that have Customs Union status (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (D.E. 1/1) should reflect the customs status of the goods:



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- If the goods have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'CO'. Code F15 must be declared in D.E. 1/11 (Additional Procedure Code).
- If the goods do not have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'IM'.

### Additional Declaration Type (D.E. 1/2):

The following codes may be used for this Procedure Code: A, C, D, F, J, K, Y or Z

### Simplified Declaration/Previous Document (D.E. 2/1):

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
X	337 (Temporary Storage Declaration).	Enter the Temporary Storage Declaration or stock reference number.	Enter the goods item number from the Temporary Storage Declaration or stock reference.
Y (supplementary declarations only – elements SDE* or CLE*, DCR & DCS must be repeated in sequence when aggregation is used).	SDE (to represent the simplified declaration) or CLE (for the entry in declarant's records (EIDR)).	For SDE: Enter the MRN for the simplified declaration. For CLE: Enter the date of the EIDR	Enter the goods item number from the simplified declaration or the entry in declarants record's.
	DCR (to represent the DUCR).	For SDE & CLE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no's).	For SDE & CLE: Enter any part numbers associated with the DUCR.	
Z	355 (Entry Summary Declaration).	Enter the MRN for the Entry Summary Declaration.	Enter the goods item number from the Entry Summary Declaration.
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.

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Document category	Previous document type	Previous document reference	Goods item identifier
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please Note that SDE represents the Simplified Declaration Procedure (SDP) and CLE represents the Entry In Declarant's Records (EIDR) procedure.

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, GEN45 authorisation holder's consignment reference).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI statement code	Details to be declared
<i>Authorisation by Customs Declaration only: Special Procedure Authorisation granted on the declaration at the time of entry to the procedure.</i>	00100	Enter 'Simplified authorisation' <b>Note:</b> <i>Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.</i>
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
Temporary Admissions	GEN21, GEN24, GEN27, GEN28 – GEN36, PAL01, PAL02, PAL03	Select the appropriate code from Appendix 4: D.E. 2/2 Additional Information Statement Codes for the specific TA circumstances or D.E. 1/11 Additional Procedure code being used.
Duty calculation override <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i>	OVR01	Enter 'Duty override claimed' followed by a plain text description of the reason for the override. For example: Duty override claimed Temporary Admission with Partial Relief <b>Note:</b> <i>This may only be used with Additional Procedure code D51 in D.E 1/11. A full TA authorisation is required.</i>

**VOLUME 3 – Appendix 1: Requested procedure 53 (CDS)****Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C514 to be declared when EIDR is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

For holders of a full temporary admission authorisation

Enter the authorisation number used to enter the goods to TA:

Document code	Document identifier	Authorisation type code	Authorisation number
C516	e.g., GB	TEA	the Temporary Admission authorisation number
C505	e.g., GB	CGU*	Enter the authorisation reference for the comprehensive guarantee

\*Please note where the same Customs Comprehensive Guarantee is held for both TA and deferred payment, code C505 is only required once in D.E. 2/3. If a separate comprehensive guarantee is held for the TA authorisation, then CGU must be repeated quoting the second guarantee reference number.

Deferment only

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee
C506	e.g., GB	DPO	Enter the Deferment Account number being used to pay the customs duty

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S	Enter the appropriate document status code

Please note that where deferred payment is being used to pay or secure customs duty, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-customs duty tax types in D.E. 4/8 Method of Payment codes.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required for deferment when it is only being used to pay other taxes.

**Holder of the authorisation identification number (D.E 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, EIR to be declared when Entry in Declarant’s Records (EIDR) is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	The EORI number of the authorisation holder.
Deferred Payment	DPO*	The EORI number of the DAN holder.
Temporary Admission	TEA**	The EORI number of the authorisation holder.

\*CGU & DPO are only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\*Code TEA is only required when a full authorisation is held.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Tax Base (D.E. 4/4): (For use on TA with partial relief declarations only).**

D.E. 4/4 is required where AI statement code OVR01 is entered in D.E. 2/2 (Additional Information). Enter the measurement unit code of ‘GBP’ followed by the total amount of revenue, against each tax type (D.E. 4/3), that would be payable if the goods were to be released to free circulation.

**Payable Tax Amount (D.E. 4/6): (For use on TA with partial relief declarations only).**

Enter the amount of revenue due initially payable (3% of the potential revenue payable, see D.E. 4/4) against each tax type (see D.E. 4/3).

**Total Taxes (D.E.4/7):**

Enter the total amount of taxes due on the goods. This should equal the amount of tax manually calculated for each tax type (as per D.E.4/6).

**Method of Payment (D.E. 4/8):**

When Simplified Declaration Procedure (SDP) or Entry in Declarant’s Records (EIDR) are being used, only MOP codes E or R may be used.

These are the MOP codes that can be used when security is required for Authorisation by Customs Declaration.

See **Appendix 9: D.E. 4/8 Method of Payment** for codes that can be used for TA with partial relief.

The equivalent Method of Payment will be used to collect any outright payment of revenue due for the same tax type. For example, MOP code R (deferment account deposit) declared to secure the potential customs duty, the system will automatically collect any customs duty payable from the same deferment account.

<b>MOP Code</b>	<b>Definition</b>
M	Security Deposit – immediate payment (cash deposit)
N	Security Deposit - immediate payment (CDS Cash Account deposit)
R	Security Deposit - deferred payment (deferment account deposit)
S	Importers general guarantee account (Importer self-representation)
T	Agent’s general guarantee account
U	Security – Importers guarantee account – standing authority (Direct/indirect representation)
V	Security – Importers guarantee account – individual/specific authority (Direct/indirect representation)
Z	Importers individual guarantee (e.g. C&E 250)

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the goods on their entry to TA.

**Supervising Customs Office (D.E. 5/27)**

Enter the supervising customs office code applicable for the Temporary Admission authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

For fully authorised traders, the Supervising Customs Office shown on the authorisation for Temporary Admission or;

Where an authorisation is granted under ‘Authorisation by Customs Declaration’, enter the SPOFF code GBSFY001 for HMRC NTAS (National Temporary Admission Seat).

**Guarantee Type (D.E. 8/2):**

Where an authorisation is granted under the 'Authorisation by Customs Declaration', enter code: 3.  
For full TA authorisation holders:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

Enter Code `Y` where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3):**

Where an authorisation is granted under the 'Authorisation by Customs Declaration', provide the reference number for the guarantee or the account to be used as security (e.g., General guarantee, Deferment or Cash account). The appropriate Method of Payment code must be declared in D.E. 4/8.

For full TA authorisation holders enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where method of payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional procedure Codes (D.E. 1/11):**

The following additional procedure codes may be used with Procedure Code 5300:

**Union Additional Procedure Codes:**

D01-D13, D15-D30, D51 & F15

**National Additional Procedure Codes:**

None

**Notes:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- The authorisation mentioned above may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration),
- Anyone who gives untrue information about goods declared under these arrangements may be liable to penalties under the Finance Act 2003.
- Goods entered to this procedure code are not eligible for any preferential rate of duty shown in the UK Trade Tariff: preferential trade arrangements for countries outside the EU.
- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g. H3.
- Agents must have prior written approval from the authorisation holder to enter goods to Temporary Admission on their behalf and ensure a copy of the declaration is returned to the holder.
- For TA with partial relief: 3% of the revenue suspended will be payable each month the goods remain under TA. The amount of revenue paid will not exceed the total amount due had the goods originally been released to free circulation.

**Security Required**

Security is needed for all TA reliefs except where relief is claimed under Commission Delegated Regulation (EU) 2446/2015:

- Article 221 - disaster relief material intended for State approved bodies
- Article 222 - medical, surgical and laboratory equipment intended for a hospital or medical institution
- Article 228(b) - packings imported empty

**53 51:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Entry of goods to Temporary Admission (Article 250 EU Reg. No. 952/2013 (UCC)), where the goods have been previously entered to inward processing (Article 256 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim a full or partial suspension from customs duty (and where applicable excise duty and VAT) for goods entered to temporary admission (TA), which were previously entered to inward processing (IP).

A Temporary Admission (TA) authorisation is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

An Inward Processing (IP) authorisation, valid at the time the goods were entered to IP, is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Codes used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under the Temporary Admission (TA) procedure must be held.

Evidence of eligibility for customs duty relief under the Inward Processing (IP) procedure must be held. A duty calculation worksheet to verify any duty override calculations will be required (see D.E. 2/3 Document Codes).

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held for TA.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held at the time the goods were entered to IP.

Where the additional declaration type used in D.E. 1/2 is: Z authorisation to use Entry in Declarant's Record (EIDR) must also be held.

Additional declaration types (D.E. 1/2): Z cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in D.E. 2/2 may only be used with codes A in D.E. 1/2. Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.

**Notices:**

Information can be found on Temporary Admission on Gov.UK:

<https://www.gov.uk/guidance/temporary-admission>

Notice 3001: customs special procedures for the Union Customs Code

Information can be found on Inward Processing on Gov.UK:

<https://www.gov.uk/guidance/inward-processing>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H3.

**Declaration Type (D.E. 1/1):**

Enter code: IM or CO.

For goods released to temporary admission that have Customs Union status (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (D.E. 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'CO'. Code F15 must be declared in D.E. 1/11 (Additional Procedure Code).
- If the goods do not have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'IM'.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be entered for this Procedure Code: A or Z\*.

\*EIDR Supplementary Declaration waiver (EU Reg. No. 2015/2446 Article 183:

The obligation to lodge a supplementary declaration shall be waived for goods for which a special procedure (other than transit) has been discharged by placing them under a subsequent special procedure other than transit, provided that **all** of the following conditions are fulfilled:

- (a) the holder of the authorisation of the first and subsequent special procedure is the same person;
- (b) the customs declaration for the first special procedure was lodged in the standard form, or the declarant has lodged a supplementary declaration in accordance with the first sub-paragraph of Article 167(1) of the Code in respect of the first special procedure;
- (c) the first special procedure is discharged by the placement of goods under a subsequent special procedure other than end-use or inward processing, following the lodging of a customs declaration in the form of an entry in the declarant's records.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:



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Document category	Previous document type	Previous document reference	Goods item identifier
Y (supplementary declarations only – elements CLE*, DCR & DCS must be repeated in sequence when aggregation is used).	CLE (for the entry in declarant's records (EIDR)).	For CLE: Enter the date of the EIDR	Enter the goods item number from the entry in declarants record's.
	DCR (to represent the DUCR).	For CLE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no's).	For CLE: Enter any part numbers associated with the DUCR.	
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	MRN (Declaration/ notification).	Enter the MRN of the declaration used to enter the goods to IP.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please Note that CLE represents the Entry In Declarant's Records (EIDR) procedure.

**Additional Information (D.E. 2/2):**

Please refer to '**Appendix 4: D.E. 2/2 Additional Information Statement Codes**' for the relevant codes and details to be declared (e.g. GEN45 authorisation holder's consignment reference).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

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The following AI statements may be required in D.E. 2/2:

Coverage	AI statement code	Details to be declared
<i>Authorisation by Customs Declaration only:</i> Special Procedure Authorisation granted on the declaration at the time of entry to the procedure.	00100	Enter 'Simplified authorisation' to enter the goods to TA. Enter 'Discharge of Simplified Authorisation' to discharge IP. <b>Note:</b> <i>Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.</i>
<i>Full authorisation holders only:</i> Discharge of Inward Processing (Article 241(1) EU Reg. No. 2015/2446 (DA)).	10200	Enter 'IP' followed by the relevant authorisation number or INF number.
Discharge of Inward Processing (specific commercial policy measures): Where goods placed under the inward processing procedure are subject to specific commercial policy measures and such measures continue to be applicable at the time when the goods, whether in the form of processed products or not, are placed under a subsequent customs procedure (refer to Notice 3001).	10300	Enter 'IP CPM'.
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
Temporary Admissions	GEN21, GEN24, GEN27, GEN28 – GEN36, PAL01, PAL02 PAL03	Select the appropriate code from Appendix 4: D.E. 2/2 Additional Information Statement Codes for the specific TA circumstances or D.E. 1/11 Additional Procedure code being used.
<i>Use with A.86(3) UCC debt rules only:</i> Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules. This AI code must be used with D.E.1/11 Additional Procedure Code F44. See D.E.1/11 Additional Procedure Code notes for details.	GEN86	Enter 'Article 86(3)'.

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Coverage	AI statement code	Details to be declared
Duty calculation override <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i>	OVR01	Enter 'Duty override claimed' followed by a plain text description of the reason for the override. For example: Duty override claimed Temporary Admission with Partial Relief <b>Note: This may only be used with Additional Procedure code D51 in D.E 1/11. A full TA authorisation is required.</b>

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C514 to be declared when Entry in Declarant's Records (EIDR) is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

For holders of a full temporary admission authorisation

Enter the authorisation number used to enter the goods to TA:

Document code	Document identifier	Authorisation type code	Authorisation number
C516	e.g., GB	TEA	the Temporary Admission authorisation number
C505	e.g., GB	CGU*	Enter the authorisation reference for the comprehensive guarantee

\*Please note where the same Customs Comprehensive Guarantee is held for both TA and deferred payment, code C505 is only required once in D.E. 2/3. If a separate comprehensive guarantee is held for the TA authorisation, then CGU must be repeated quoting the second guarantee reference number.

Required by holders of a full Inward Processing authorisation only:

Enter the IP authorisation number valid at the time the goods were entered to IP:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C601	e.g. GB	IPO	Inward Processing authorisation number.

Deferment only

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee
C506	e.g., GB	DPO	Enter the Deferment Account number being used to pay the customs duty

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S	Enter the appropriate document status code

Please note that where deferred payment is being used to pay or secure customs duty, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-customs duty tax types in D.E. 4/8 Method of Payment codes.

Inward Processing declarations where Article 86(3) UCC customs debt rules are being used:

Enter:

Document code	Document identifier:	Document status
9WKS	Reference number of the commercial records detailing the duty calculation.	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

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Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required for deferment when it is only being used to pay other taxes.

**Holder of the authorisation identification number (D.E 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, EIR to be declared when Entry in Declarant's Records (EIDR) is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	The EORI number of the authorisation holder.
Deferred Payment	DPO*	The EORI number of the DAN holder.
Temporary Admission	TEA**	The EORI number of the authorisation holder.
Inward Processing	IPO**	The EORI number of the authorisation holder of IP at the time of entry to the procedure.

\*CGU & DPO are only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\*Codes TEA & IPO are only required when a full authorisation is held.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Tax Base (D.E. 4/4): (For use on TA with partial relief declarations only).**

D.E. 4/4 is required where AI statement code OVR01 is entered in D.E. 2/2 (Additional Information). Enter the measurement unit code of 'GBP' followed by the total amount of revenue, against each tax type (D.E. 4/3), that would be payable if the goods were to be released to free circulation.

**Payable Tax Amount (D.E. 4/6): (For use on TA with partial relief declarations only).**

Enter the amount of revenue due initially payable (3% of the potential revenue payable, see D.E. 4/4) against each tax type (see D.E. 4/3).

Document code 9WKS should be entered in D.E. 2/3 (Document Codes). Where Article 86(3) UCC customs debt rules are being used, evidence should be held demonstrating how the TA customs debt calculation has been arrived at.

**Total Taxes (D.E.4/7):**

Enter the total amount of taxes due on the goods. This should equal the amount of tax manually calculated for each tax type (as per D.E.4/6).

**Method of Payment (D.E. 4/8):**

When Entry in Declarant's Records (EIDR) is being used, only MOP codes E or R may be used.

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These are the MOP codes that can be used when security is required for Authorisation by Customs Declaration.

See **Appendix 9: D.E. 4/8 Method of Payment** for codes that can be used for TA with partial relief.

The equivalent Method of Payment will be used to collect any outright payment of revenue due for the same tax type. For example, MOP code R (deferment account deposit) declared to secure the potential customs duty, the system will automatically collect any customs duty payable from the same deferment account.

MOP Code	Definition
M	Security Deposit – immediate payment (cash deposit)
N	Security Deposit - immediate payment (CDS Cash Account deposit)
R	Security Deposit - deferred payment (deferment account deposit)
S	Importers general guarantee account (Importer self-representation)
T	Agent's general guarantee account
U	Security – Importers guarantee account – standing authority (Direct/indirect representation)
V	Security – Importers guarantee account – individual/specific authority (Direct/indirect representation)
Z	Importers individual guarantee (e.g. C&E 250)

### Item Price/Amount (D.E. 4/14):

The declared values or prices must be the values or prices of the compensating products being entered to TA.

### Location of Goods (D.E. 5/23):

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
Full IP authorisation	Enter 'GBBYIP'.	Followed by the IP authorisation number.
Authorisation by Customs Declaration	Enter 'GBBU'.	Followed by the appropriate GB UN/LOCODE code*.

\*Select the GB UN/LOCODE code from **Appendix 16: D.E. 5/23: Goods Location Codes: GB Place Names and UN/LOCODE Codes** for the nearest place name to the premises where the goods are located.

### Supervising Customs Office (D.E. 5/27)

Enter the supervising customs office code applicable for the Temporary Admission authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

For fully authorised traders, the Supervising Customs Office shown on the authorisation for Temporary Admission or;

Where an authorisation is granted under 'Authorisation by Customs Declaration', enter the SPOFF code 'GBSFY001' National Temporary Admission Seat (NTAS).

**Details of Goods (D.E. 6/8 – 6/17):**

Enter the details of the goods in terms of the processed/ compensating products.

**Guarantee Type (D.E. 8/2):**

Where an authorisation is granted under the 'Authorisation by Customs Declaration', enter code: 3. For full TA authorisation holders:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

Enter Code 'Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3):**

Where an authorisation is granted under the 'Authorisation by Customs Declaration', provide the reference number for the guarantee or the account to be used as security (e.g., General guarantee, Deferment or Cash account). The appropriate Method of Payment code must be declared in D.E. 4/8.

For full TA authorisation holders enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where method of payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional procedure Codes (D.E. 1/11):**

The following additional procedure codes may be used with Procedure Code 5351:

**Union Additional Procedure Codes:**

D01-D03, D05-D07, D09-D13, D16-D30, D51, F15 & F44

**National Additional Procedure Codes:**

None

**Notes:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- The authorisation mentioned above may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration),
- Anyone who gives untrue information about goods declared under these arrangements may be liable to penalties under the Finance Act 2003.
- Goods entered to this procedure code are not eligible for any preferential rate of duty shown in the UK Trade Tariff: preferential trade arrangements for countries outside the EU.
- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g. H3.
- Code F44 may not be used on the diversion to Free Circulation unless F44 was also quoted on the original declaration (in D.E.1/11 (Additional Procedure Code) placing the goods under IP.

- Where the authorisation was granted at the time of entry to IP under the Authorisation by Customs Declaration a copy of the authorisation letter issued by NIRU must be provided to Customs (on request) unless the MRN details of the declaration have been declared in D.E. 2/1 (Previous Documents).
- If the goods were first entered to IP in another member state, you must use Procedure Code 5354 instead.
- Agents must have prior written approval from the authorisation holder to enter goods to Temporary Admission on their behalf and ensure a copy of the declaration is returned to the holder.
- Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.
- For TA with partial relief: 3% of the revenue suspended will be payable each month the goods remain under TA. The amount of revenue paid will not exceed the total amount due had the goods originally been released to free circulation.

**Security Required**

Security is needed for all TA reliefs except where relief is claimed under Commission Delegated Regulation (EU) 2446/2015:

- Article 221 - disaster relief material intended for State approved bodies
- Article 222 - medical, surgical and laboratory equipment intended for a hospital or medical institution
- Article 228(b) - packings imported empty

When replacements are imported under the Standard Exchange System (SES) with earlier exportation, security for the potential Customs Duty on the full value is needed, by deposit or guarantee. Security will be discharged when evidence is produced of the prior export of the goods being replaced.

**53 53:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Goods previously entered to Temporary Admission (TA) now being transferred to another TA authorisation holder (Articles 218 & 250 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim a full or partial suspension from customs duty (and where applicable excise duty and VAT) for goods entered to temporary admission (TA), where the goods have not been subject to any previous procedure.

A valid authorisation for TA is required by both parties in order to use this procedure:

*The party discharging TA:*

- A Temporary Admission (TA) authorisation, valid at the time the goods were previously entered to TA, is needed by the party discharging TA to use this procedure code. This may



be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration). See conditions and requirements detailed in Notice 3001.

- The details for the party discharging TA should be entered against the relevant AI statement code in D.E. 2/2.

*The party entering the goods to TA:*

- A Temporary Admission (TA) authorisation is needed by the party now entering the goods to TA, to use this procedure code. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration). See conditions and requirements detailed in Notice 3001.
- The details of the party now entering the goods to TA should be declared against the relevant Document and Authorisation Type codes in D.E. 2/3 and D.E. 3/39.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Codes used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under the Temporary Admission (TA) procedure must be held by both parties.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held for TA by both parties.

Where the additional declaration type used in D.E. 1/2 is: Z authorisation to use the Entry in Declarant's Records (EIDR) must also be held.

Additional declaration type (D.E. 1/2): Z cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in D.E. 2/2 may only be used with code A in D.E. 1/2.

Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.

**Notices:**

Information can be found on Temporary Admission on Gov.UK:

<https://www.gov.uk/guidance/temporary-admission>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H3.

**Declaration Type (D.E. 1/1):**

Enter code: IM or CO.

For goods released to Temporary Admission (TA) that have Customs Union status (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (D.E. 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'CO'. Code F15 must be declared in D.E. 1/11 (Additional Procedure Code).
- If the goods do not have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'IM'.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be used for this Procedure Code: A or Z.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
Y (supplementary declarations only – elements CLE*, DCR & DCS must be repeated in sequence when aggregation is used).	CLE (for the entry in declarant’s records (EIDR)).	For CLE: Enter the date of the EIDR	Enter the goods item number from the entry in declarant’s records.
	DCR (to represent the DUCR).	For CLE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no’s).	For CLE: Enter any part numbers associated with the DUCR.	
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	MRN (Declaration/notification).	Enter the MRN of the declaration used to enter the goods to TA.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no’s).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please Note that CLE represents the Entry In Declarant’s Records (EIDR) procedure.

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, GEN45 authorisation holder’s consignment reference).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

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Coverage	AI statement code	Details to be declared
<i>Authorisation by Customs Declaration only: Special Procedure Authorisation granted on the declaration at the time of entry to the procedure.</i>	00100	Enter 'Simplified authorisation' to enter the goods to TA using Authorisation by Customs Declaration Enter 'Discharge of Simplified Authorisation' followed by the EORI number of the party who originally entered the goods to TA using Authorisation by Customs Declaration <b>Note:</b> <i>Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.</i>
<i>Full authorisation holders only: Discharge of Temporary Admission (Article 238 EU Reg. No. 2015/2446 (DA)).</i>	10500	Enter 'TA' followed by the relevant authorisation number.
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
Temporary Admissions	GEN21, GEN24, GEN27, GEN28–GEN36, PAL01, PAL02, PAL03	Select the appropriate code from Appendix 4: D.E. 2/2 Additional Information Statement Codes for the specific TA circumstances or D.E. 1/11 Additional Procedure code being used.
Duty calculation override <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i>	OVR01	Enter 'Duty override claimed' followed by a plain text description of the reason for the override. For example: Duty override claimed Temporary Admission with Partial Relief <b>Note:</b> <i>This may only be used with Additional Procedure code D51 in D.E. 1/11. A full TA authorisation is required.</i>
Temporary Admission with Partial Relief <i>Note: Only required where the goods are being transferred between different authorisation holders.</i>	TAPAR	Enter the total amount of revenue paid whilst the goods were held under TA with partial relief.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and

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certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C514 to be declared when EIDR is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

### For holders of a full temporary admission authorisation

Enter the authorisation number used to enter the goods to TA:

Document code	Document identifier	Authorisation type code	Authorisation number
C516	e.g., GB	TEA	the Temporary Admission authorisation number
C505	e.g., GB	CGU*	Enter the authorisation reference for the comprehensive guarantee

\*Please note where the same Customs Comprehensive Guarantee is held for both TA and deferred payment, code C505 is only required once in D.E. 2/3. If a separate comprehensive guarantee is held for the TA authorisation, then CGU must be repeated quoting the second guarantee reference number.

### Deferment only

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee
C506	e.g., GB	DPO	Enter the Deferment Account number being used to pay the customs duty

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S	Enter the appropriate document status code

Please note that where deferred payment is being used to pay or secure customs duty, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-customs duty tax types D.E.4/8 Methods of Payment Codes.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required for deferment when it is only being used to pay other taxes.

**Holder of the authorisation identification number (D.E 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, EIR to be declared when Entry in Declarant’s Records (EIDR) is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	The EORI number of the authorisation holder.
Deferred Payment	DPO*	The EORI number of the DAN holder.
Temporary Admission	TEA**	The EORI number of the authorisation holder.

\*CGU & DPO are only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\*Code TEA is only required when a full authorisation is held.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Tax Base (D.E. 4/4): (For use on TA with partial relief declarations only).**

D.E. 4/4 is required where AI statement code OVR01 is entered in D.E. 2/2 (Additional Information). Enter the measurement unit code of ‘GBP’ followed by the total amount of revenue, against each tax type (D.E. 4/3), that would be payable if the goods were to be released to free circulation.

**Payable Tax Amount (D.E. 4/6): (For use on TA with partial relief declarations only).**

Enter the amount of revenue due initially payable (3% of the potential revenue payable, see D.E. 4/4) against each tax type (see D.E. 4/3).

**Total Taxes (D.E.4/7):**

Enter the total amount of taxes due on the goods. This should equal the amount of tax manually calculated for each tax type (as per D.E.4/6).

**Method of Payment (D.E. 4/8):**

When Simplified Declaration Procedure (SDP) or Entry in Declarant’s Records (EIDR) are being used, only MOP codes E or R may be used.

These are the MOP codes that can be used when security is required for Authorisation by Customs Declaration.

See **Appendix 9: D.E. 4/8 Method of Payment** for codes that can be used for TA with partial relief.

The equivalent Method of Payment will be used to collect any outright payment of revenue due for the same tax type. For example, MOP code R (deferment account deposit) declared to secure the potential customs duty, the system will automatically collect any customs duty payable from the same deferment account.

<b>MOP Code</b>	<b>Definition</b>
M	Security Deposit – immediate payment (cash deposit)
N	Security Deposit - immediate payment (CDS Cash Account deposit)
R	Security Deposit - deferred payment (deferment account deposit)
S	Importers general guarantee account (Importer self-representation)
T	Agent’s general guarantee account
U	Security – Importers guarantee account – standing authority (Direct/indirect representation)
V	Security – Importers guarantee account – individual/specific authority (Direct/indirect representation)
Z	Importers individual guarantee (e.g. C&E 250)

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the products being transferred to the new TA authorisation holder.

**Location of Goods (D.E. 5/23):**

Enter the location details in relation to where the TA goods are being transferred from (original TA authorisation holder’s location details) as indicated in the table below:

<b>Type of Authorisation held</b>	<b>Location Type Identifier</b>	<b>Location Details</b>
Full TA authorisation	Enter ‘GBBYTA’.	Followed by the TA authorisation number.

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Authorisation by Customs Declaration	Enter 'GBBU'.	Followed by the appropriate GB UN/LOCODE code*.
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\*Select the GB UN/LOCODE code from **Appendix 16I: D.E. 5/23: Goods Location Codes: GB Place Names and UN/LOCODE Codes** for the nearest place name to the premises where the goods are located.

**Supervising Customs Office (D.E. 5/27)**

Enter the supervising customs office code applicable for the Temporary Admission authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

For fully authorised traders, the Supervising Customs Office shown on the authorisation for Temporary Admission or;

Where an authorisation is granted under 'Authorisation by Customs Declaration', enter the SPOFF code 'GBSFY001' National Temporary Admission Seat (NTAS).

**Details of Goods (D.E. 6/8 – 6/17):**

Enter the details of the goods in terms of the products being transferred to the new TA authorisation holder.

**Guarantee Type (D.E. 8/2):**

Where an authorisation is granted under the 'Authorisation by Customs Declaration', enter code: 3. For full TA authorisation holders:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

Enter Code `Y` where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3):**

Where an authorisation is granted under the 'Authorisation by Customs Declaration', provide the reference number for the guarantee or the account to be used as security (e.g., General guarantee, Deferment or Cash account). The appropriate Method of Payment code must be declared in D.E. 4/8.

For full TA authorisation holders enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where method of payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional procedure Codes (D.E. 1/11):**

The following additional procedure codes may be used with Procedure Code 5353:

**Union Additional Procedure Codes:**

D01-D03, D05-D13, D15-D30, D51 & F15

**National Additional Procedure Codes:**

None

**Notes:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- The authorisation mentioned above may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration),

- Anyone who gives untrue information about goods declared under these arrangements may be liable to penalties under the Finance Act 2003.
- Goods entered to this procedure code are not eligible for any preferential rate of duty shown in the UK Trade Tariff: preferential trade arrangements for countries outside the EU.
- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g. H3.
- Where the authorisation was granted at the time of entry to TA (the party discharging TA) under the Authorisation by Customs Declaration, a copy of the authorisation letter issued by NTAS must be provided to Customs (on request) unless the MRN details of the declaration have been declared in D.E. 2/1 (Previous Documents).
- Agents must have prior written approval from the authorisation holder to enter goods to Temporary Admission on their behalf and ensure a copy of the declaration is returned to the holder.
- For TA with partial relief: 3% of the revenue suspended will be payable each month the goods remain under TA. The amount of revenue paid will not exceed the total amount due had the goods originally been released to free circulation.

**Security Required**

Security is needed for all TA reliefs except where relief is claimed under Commission Delegated Regulation (EU) 2446/2015:

- Article 221 - disaster relief material intended for State approved bodies
- Article 222 - medical, surgical and laboratory equipment intended for a hospital or medical institution
- Article 228(b) - packings imported empty

**53 54:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Entry of goods to Temporary Admission (Article 250 EU Reg. No. 952/2013 (UCC)), where the goods have been previously entered to inward processing in another member state (Article 211(1) & 256 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim a full or partial suspension from customs duty (and where applicable excise duty and VAT) for goods entered to temporary admission (TA), which were previously entered to inward processing (IP) in another member state.

A Temporary Admission (TA) authorisation is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.



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A full, multi-state Inward Processing (IP) authorisation, valid at the time the goods were entered to IP, is needed to use this customs procedure, see conditions and requirements detailed in Notice 3001.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Codes used on the declaration (D.E. 1/11).

### Restrictions on usage:

Evidence of eligibility for customs duty relief under the Temporary Admission (TA) procedure must be held.

Evidence of eligibility for customs duty relief under the Inward Processing (IP) procedure must be held. A duty calculation worksheet to verify any duty override calculations will be required (see D.E. 2/3 Document Codes).

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held for TA.

The use of this procedure is subject to a full multi-state authorisation being held for IP.

This Procedure Code may not be used with Simplified Declaration Procedure (SDP) or Entry in Declaration Records (EIDR).

### Notices:

Information can be found on Temporary Admission on Gov.UK:

<https://www.gov.uk/guidance/temporary-admission>

Notice 3001: customs special procedures for the Union Customs Code

Information can be found on Inward Processing on Gov.UK:

<https://www.gov.uk/guidance/inward-processing>

Notice 3001: customs special procedures for the Union Customs Code

### Declaration category:

H3.

### Declaration Type (D.E. 1/1):

Enter code: IM.

### Additional Declaration Type (D.E. 1/2):

The following codes may be entered for this Procedure Code: A.

### Simplified Declaration/Previous Document (D.E. 2/1):

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	MRN (Declaration/notification).	Enter the MRN of the declaration used to enter the goods to IP.	Enter the goods item number from the previous document.

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Document category	Previous document type	Previous document reference	Goods item identifier
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

**Additional Information (D.E. 2/2):**

Please refer to '**Appendix D.E. 2/2 Additional Information Statement Codes**' for the relevant codes and details to be declared (e.g. GEN45 authorisation holder's consignment reference).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI statement code	Details to be declared
<i>Full authorisation holders only:</i> Discharge of Inward Processing (Article 241(1) EU Reg. No. 2015/2446 (DA)).	10200	Enter 'IP' followed by the relevant authorisation number or INF number.
Discharge of Inward Processing (specific commercial policy measures): Where goods placed under the inward processing procedure are subject to specific commercial policy measures and such measures continue to be applicable at the time when the goods, whether in the form of processed products or not, are placed under a subsequent customs procedure (refer to Notice 3001).	10300	Enter 'IP CPM'.
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
Temporary Admissions	GEN21, GEN24, GEN27, GEN28 – GEN36, PAL01, PAL02, PAL03	Select the appropriate code from Appendix 4: D.E. 2/2 Additional Information Statement Codes for the specific TA circumstances or D.E. 1/11 Additional Procedure code being used.

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Coverage	AI statement code	Details to be declared
<p><i>Use with A.86(3) UCC debt rules only:</i> Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules. This AI code must be used with D.E.1/11 Additional Procedure Code F44. See D.E.1/11 Additional Procedure Code notes for details.</p>	GEN86	Enter 'Article 86(3)'.
<p>Duty calculation override <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i></p>	OVR01	<p>Enter 'Duty override claimed' followed by a plain text description of the reason for the override. For example: Duty override claimed Temporary Admission with Partial Relief <b>Note:</b> <i>This may only be used with Additional Procedure code D51 in D.E 1/11. A full TA authorisation is required.</i></p>

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C601 to be declared when a full IP authorisation is held). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

For holders of a full temporary admission authorisation

Enter the authorisation number used to enter the goods to TA:

Document code	Document identifier	Authorisation type code	Authorisation number
C516	e.g., GB	TEA	the Temporary Admission authorisation number
C505	e.g., GB	CGU*	Enter the authorisation reference for the comprehensive guarantee

\*Please note where the same Customs Comprehensive Guarantee is held for both TA and deferred payment, code C505 is only required once in D.E. 2/3. If a separate comprehensive guarantee is held for the TA authorisation, then CGU must be repeated quoting the second guarantee reference number.

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Required on all IP declarations:

Enter the IP authorisation number valid at the time the goods were entered to IP:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C601	e.g. GB	IPO	Inward Processing authorisation number.

Document code	Document identifier	Document status
C603	Enter the INF1 reference number.	Use document status code AE if authorised for globalised INF1s (certification not required). Otherwise, use status code AC if certification is required.

Deferment only

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee
C506	e.g., GB	DPO	Enter the Deferment Account number being used to pay the customs duty

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S	Enter the appropriate document status code

Please note that where deferred payment is being used to pay or secure customs duty, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-customs duty tax types in D.E. 4/8 Method of Payment codes.

Inward Processing declarations where Article 86(3) UCC customs debt rules are being used:

Enter:

Document code	Document identifier:	Document status
9WKS	Reference number of the commercial records detailing the duty calculation.	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required for deferment when it is only being used to pay other taxes.

**Holder of the authorisation identification number (D.E 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, IPO to be declared when inward processing is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	The EORI number of the authorisation holder.
Deferred Payment	DPO*	The EORI number of the DAN holder.
Temporary Admission	TEA**	The EORI number of the authorisation holder.
Inward Processing	IPO**	The EORI number of the authorisation holder of IP at the time of entry to the procedure.

\*CGU & DPO are only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\*Codes TEA & IPO are only required when a full authorisation is held.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Tax Base (D.E. 4/4): (For use on TA with partial relief declarations only).**

D.E. 4/4 is required where AI statement code OVR01 is entered in D.E. 2/2 (Additional Information). Enter the measurement unit code of 'GBP' followed by the total amount of revenue, against each tax type (D.E. 4/3), that would be payable if the goods were to be released to free circulation.

**Payable Tax Amount (D.E. 4/6): (For use on TA with partial relief declarations only).**

Enter the amount of revenue due initially payable (3% of the potential revenue payable, see D.E. 4/4) against each tax type (see D.E. 4/3).

Document code 9WKS should be entered in D.E. 2/3 (Document Codes). Where Article 86(3) UCC customs debt rules are being used, evidence should be held demonstrating how the TA customs debt calculation has been arrived at.

**Total Taxes (D.E.4/7):**

Enter the total amount of taxes due on the goods. This should equal the amount of tax manually calculated for each tax type (as per D.E.4/6).

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes.**

The equivalent Method of Payment will be used to collect any outright payment of revenue due for the same tax type. For example, MOP code R (deferment account deposit) declared to secure the potential customs duty, the system will automatically collect any customs duty payable from the same deferment account.

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the compensating products being entered to TA.

**Location of Goods (D.E. 5/23):**

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
Full IP authorisation	Enter 'GBBYIP'.	Followed by the IP authorisation number.

**Supervising Customs Office (D.E. 5/27)**

Enter the supervising customs office code applicable for the Temporary Admission authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes.**

For fully authorised traders, the Supervising Customs Office shown on the authorisation for Temporary Admission or;

Where an authorisation is granted under 'Authorisation by Customs Declaration', enter the SPOFF code 'GBSFY001' National Temporary Admission Seat (NTAS).

**Details of Goods (D.E. 6/8 – 6/17):**

Enter the details of the goods in terms of the processed/ compensating products.

**Guarantee Type (D.E. 8/2):**

Where an authorisation is granted under the 'Authorisation by Customs Declaration', enter code: 3. For full TA authorisation holders:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

Enter Code 'Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3):**

Where an authorisation is granted under the 'Authorisation by Customs Declaration', provide the reference number for the guarantee or the account to be used as security (e.g., General guarantee, Deferment or Cash account). The appropriate Method of Payment code must be declared in D.E. 4/8.

For full TA authorisation holders enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where method of payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional procedure Codes (D.E. 1/11):**

The following additional procedure codes may be used with Procedure Code 5354:

**Union Additional Procedure Codes:**

D01-03, D05-D07, D09-D13, D15-D30, D51, F44

**National Additional Procedure Codes:**

None

**Notes:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- The authorisation mentioned above may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration),
- Anyone who gives untrue information about goods declared under these arrangements may be liable to penalties under the Finance Act 2003.
- Goods entered to this procedure code are not eligible for any preferential rate of duty shown in the UK Trade Tariff: preferential trade arrangements for countries outside the EU.
- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g. H3.
- Code F44 may not be used on the diversion to Free Circulation unless F44 was also quoted on the original declaration (in D.E.1/11 (Additional Procedure Code) placing the goods under IP.
- The INF1 must be used to provide the information on the original entry of the goods to IP in the other Member State.
- If the goods were first entered to IP in the same member state as discharge, you must use Procedure Code 5351 instead.
- Agents must have prior written approval from the authorisation holder to enter goods to Temporary Admission on their behalf and ensure a copy of the declaration is returned to the holder.
- Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.
- For TA with partial relief: 3% of the revenue suspended will be payable each month the goods remain under TA. The amount of revenue paid will not exceed the total amount due had the goods originally been released to free circulation.

**Security Required**

Security is needed for all TA reliefs except where relief is claimed under Commission Delegated Regulation (EU) 2446/2015:

- Article 221 - disaster relief material intended for State approved bodies
- Article 222 - medical, surgical and laboratory equipment intended for a hospital or medical institution
- Article 228(b) - packings imported empty

When replacements are imported under the Standard Exchange System (SES) with earlier exportation, security for the potential Customs Duty on the full value is needed, by deposit or guarantee. Security will be discharged when evidence is produced of the prior export of the goods being replaced.

**53 71:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Entry of goods to Temporary Admission (Article 250 EU Reg. No. 952/2013 (UCC)), where the goods are being released from a Customs Warehouse (Article 240 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim a full or partial suspension from customs duty (and where applicable excise duty and VAT) for goods entered to temporary admission (TA), which are being released from a Customs Warehouse (CW).

A Temporary Admission (TA) authorisation is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

A Customs Warehousing (CW) authorisation is needed to use this customs procedure, see conditions and requirements detailed in Notice 3001.

The MRN of this declaration must be provided to the warehousekeeper for their records as evidence that the goods have been entered to a customs procedure.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Codes used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under the Temporary Admission (TA) procedure must be held.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held for TA.

The use of this procedure is subject to an authorisation being held for CW.

Where the additional declaration type used in D.E. 1/2 is: Z authorisation to use Entry in Declarant's Records (EIDR) must also be held.



Additional declaration type (D.E. 1/2): Z cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in D.E. 2/2 may only be used with code A in D.E. 1/2.

Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.

**Notices:**

Information can be found on Temporary Admission on Gov.UK:

<https://www.gov.uk/guidance/temporary-admission>

Notice 3001: customs special procedures for the Union Customs Code

Information can be found on Customs Warehousing on Gov.UK:

<https://www.gov.uk/guidance/customs-warehousing>

**Declaration category:**

H3.

**Declaration Type (D.E. 1/1):**

Enter code: IM or CO.

For goods released to temporary admission that have Customs Union status (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (D.E. 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'CO'. Code F15 must be declared in D.E. 1/11 (Additional Procedure Code).
- If the goods do not have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'IM'.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be used for this Procedure Code: A or Z\*

\*EIDR Supplementary Declaration waiver (EU Reg. No. 2015/2446 Article 183:

The obligation to lodge a supplementary declaration shall be waived for goods for which a special procedure (other than transit) has been discharged by placing them under a subsequent special procedure other than transit, provided that **all** of the following conditions are fulfilled:

- (d) the holder of the authorisation of the first and subsequent special procedure is the same person;
- (e) the customs declaration for the first special procedure was lodged in the standard form, or the declarant has lodged a supplementary declaration in accordance with the first sub-paragraph of Article 167(1) of the Code in respect of the first special procedure;
- (f) the first special procedure is discharged by the placement of goods under a subsequent special procedure other than end-use or inward processing, following the lodging of a customs declaration in the form of an entry in the declarant's records.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
Y (supplementary declarations only – elements CLE*, DCR & DCS must be repeated in sequence when aggregation is used).	CLE (for the entry in declarant's records (EIDR)).	For CLE: Enter the date of the EIDR	Enter the goods item number from the entry in declarant's records.
	DCR (to represent the DUCR).	For CLE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no's).	For CLE: Enter any part numbers associated with the DUCR.	
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please Note that CLE represents the Entry In Declarant's Records (EIDR) procedure.

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, GEN45 authorisation holder's consignment reference).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statement will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI statement code	Details to be declared
<i>Authorisation by Customs Declaration only: Special Procedure Authorisation granted on the declaration at the time of entry to the procedure.</i>	00100	Enter 'Simplified authorisation' <b>Note:</b> <i>Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.</i>
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.

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Coverage	AI statement code	Details to be declared
Temporary Admissions	GEN21, GEN24, GEN27, GEN28 – GEN36, PAL01, PAL02, PAL03	Select the appropriate code from Appendix 4: D.E. 2/2 Additional Information Statement Codes for the specific TA circumstances or D.E. 1/11 Additional Procedure code being used.
Duty calculation override <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i>	OVR01	Enter 'Duty override claimed' followed by a plain text description of the reason for the override.  For example: Duty override claimed Temporary Admission with Partial Relief  <b>Note:</b> This may only be used with Additional Procedure code D51 in D.E 1/11. A full TA authorisation is required.
Premises Name and Address. <b>Note:</b> If the premises code in D.E. 2/7 (Identification of Warehouse) is that of a UK allocated warehouse, do not complete a PREMS AI Statement.	PREMS	Enter the full name, address and country of the warehouse where the goods can be examined.  Enter the Premises Country Code as a suffix to the Premises Name and Address separated by a '-'.  

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C514 to be declared when EIDR is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

For holders of a full temporary admission authorisation

Enter the authorisation number used to enter the goods to TA:

Document code	Document identifier	Authorisation type code	Authorisation number
C516	e.g., GB	TEA	the Temporary Admission authorisation number
C505	e.g., GB	CGU*	Enter the authorisation reference for the comprehensive guarantee

\*Please note where the same Customs Comprehensive Guarantee is held for both TA and deferred payment, code C505 is only required once in D.E. 2/3. If a separate comprehensive guarantee is held

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for the TA authorisation, then CGU must be repeated quoting the second guarantee reference number.

Customs Warehouse authorisation details:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C517	e.g. GB	CWP ( <i>Private Customs Warehouse</i> )	The customs warehouse authorisation number.
C518	e.g. GB	CW1 ( <i>public customs warehouse type 1</i> )	The customs warehouse authorisation number.
C519	e.g. FR	CW2* ( <i>public customs warehouse type 2</i> )	The customs warehouse authorisation number.

\*Please note: CW2 must not be used with GB.

### Deferment only

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee
C506	e.g., GB	DPO	Enter the Deferment Account number being used to pay the customs duty

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S	Enter the appropriate document status code

Please note that where deferred payment is being used to pay or secure customs duty, both codes C505 and C506 must be declared. They are not required for deferment when it is only being used to pay other taxes.

### Deferred Payment (D.E. 2/6):

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.

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Code	Details to be declared	Description
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required for deferment when it is only being used to pay other taxes.

**Identification of warehouse (D.E 2/7):**

Enter:

Warehouse type	Warehouse identifier
codes: R (public type 1) S (public type 2)* T (public type 3)* U (private)	Followed by the warehouse reference number or warehouse ID.

\* Warehouse types S & T may not be used with any warehouse ID with a country code of GB.

**Holder of the authorisation identification number (D.E 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, EIR to be declared when Entry in Declarant's Records (EIDR) is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	The EORI number of the authorisation holder.
Deferred Payment	DPO*	The EORI number of the DAN holder.
Temporary Admission	TEA**	The EORI number of the authorisation holder.
Authorisation for a private customs warehouse	CWP	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 1	CW1	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 2**	CW2***	The EORI number of the authorisation holder.

\*CGU & DPO are only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\*Code TEA is only required when a full authorisation is held.

\*\*\*CW2 cannot be used with GB.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Tax Base (D.E. 4/4): (For use on TA with partial relief declarations only).**

D.E. 4/4 is required where AI statement code OVR01 is entered in D.E. 2/2 (Additional Information). Enter the measurement unit code of 'GBP' followed by the total amount of revenue, against each tax type (D.E. 4/3), that would be payable if the goods were to be released to free circulation.

**Payable Tax Amount (D.E. 4/6): (For use on TA with partial relief declarations only).**

Enter the amount of revenue due initially payable (3% of the potential revenue payable, see D.E. 4/4) against each tax type (see D.E. 4/3).

**Total Taxes (D.E.4/7):**

Enter the total amount of taxes due on the goods. This should equal the amount of tax manually calculated for each tax type (as per D.E.4/6).

**Method of Payment (D.E. 4/8):**

When Entry in Declarant's Records (EIDR) is being used, only MOP codes E or R may be used. These are the MOP codes that can be used when security is required for Authorisation by Customs Declaration.

See **Appendix 9: D.E. 4/8 Method of Payment** for codes that can be used for TA with partial relief.

The equivalent Method of Payment will be used to collect any outright payment of revenue due for the same tax type. For example, MOP code R (deferment account deposit) declared to secure the potential customs duty, the system will automatically collect any customs duty payable from the same deferment account.

<b>MOP Code</b>	<b>Definition</b>
M	Security Deposit – immediate payment (cash deposit)
N	Security Deposit - immediate payment (CDS Cash Account deposit)
R	Security Deposit - deferred payment (deferment account deposit)
S	Importers general guarantee account (Importer self-representation)
T	Agent's general guarantee account
U	Security – Importers guarantee account – standing authority (Direct/indirect representation)
V	Security – Importers guarantee account – individual/specific authority (Direct/indirect representation)
Z	Importers individual guarantee (e.g. C&E 250)

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the goods on their entry to TA.

**Location of Goods (D.E. 5/23):**

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
CW authorisation	Enter 'GBBYCW'	Followed by the warehouse ID.

**Supervising Customs Office (D.E. 5/27)**

Enter the supervising customs office code applicable for the Temporary Admission authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

For fully authorised traders, the Supervising Customs Office shown on the authorisation for Temporary Admission or;

Where an authorisation is granted under 'Authorisation by Customs Declaration', enter the SPOFF code 'GBSFY001' National Temporary Admission Seat (NTAS).

**Guarantee Type (D.E. 8/2):**

Where an authorisation is granted under the 'Authorisation by Customs Declaration', enter code: 3. For full TA authorisation holders:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

Enter Code `Y` where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3):**

Where an authorisation is granted under the 'Authorisation by Customs Declaration', provide the reference number for the guarantee or the account to be used as security (e.g., General guarantee, Deferment or Cash account). The appropriate Method of Payment code must be declared in D.E. 4/8.

For full TA authorisation holders enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where method of payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional procedure Codes (D.E. 1/11):**

The following additional procedure codes may be used with Procedure Code 5371:

**Union Additional Procedure Codes:**

D01-D03, D05-D13, D15-D30, D51 &F15

**National Additional Procedure Codes:**

None

**Notes:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- The authorisation mentioned above may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration),
- Anyone who gives untrue information about goods declared under these arrangements may be liable to penalties under the Finance Act 2003.

- Goods entered to this procedure code are not eligible for any preferential rate of duty shown in the UK Trade Tariff: preferential trade arrangements for countries outside the EU.
- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g. H3.
- Agents must have prior written approval from the authorisation holder to enter goods to Temporary Admission on their behalf and ensure a copy of the declaration is returned to the holder.
- For TA with partial relief: 3% of the revenue suspended will be payable each month the goods remain under TA. The amount of revenue paid will not exceed the total amount due had the goods originally been released to free circulation.
- Entry under this Procedure Code is a declaration that:
  - The goods are eligible for removal from warehousing.
  - The goods will be removed from the warehouse stated in D.E. 2/7 (identification of warehouse) without delay and in the same state and conditions as declared.
  - Any additional security which may be needed will be provided.
  - All other conditions and requirements associated with removal from the customs warehouse procedure will be met.
- All items on the customs declaration must be being removed from the same warehouse and have the previous procedure code of 71 (as the third and fourth digit) in D.E. 1/10 (Procedure Code).

**Security Required**

Security is needed for all TA reliefs except where relief is claimed under Commission Delegated Regulation (EU) 2446/2015:

- Article 221 - disaster relief material intended for State approved bodies
- Article 222 - medical, surgical and laboratory equipment intended for a hospital or medical institution
- Article 228(b) - packings imported empty

**53 78:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Entry of goods to Temporary Admission (Article 250 EU Reg. No. 952/2013 (UCC)), where the goods are being released from a Free Zone (Article 243 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim a full or partial suspension from customs duty (and where applicable excise duty and VAT) for goods entered to temporary admission (TA), which are being released from a Free Zone (FZ).



A Temporary Admission (TA) authorisation is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

A Free Zone (FZ) authorisation is needed to use this customs procedure, see conditions and requirements detailed in Notice 3001.

The MRN of this declaration must be provided to the Free Zone Operator for their records as evidence that the goods have been entered to a customs procedure.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Codes used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under the Temporary Admission (TA) procedure must be held.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held for TA.

The use of this procedure is subject to an authorisation being held for FZ.

Where the additional declaration type used in D.E. 1/2 is: C, Y or Z authorisation to use Entry in Declarant's Records (EIDR) must also be held.

Additional declaration type (D.E. 1/2): C, Y or Z cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in D.E. 2/2 may only be used with code A in D.E. 1/2.

Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.

**Notices:**

Information can be found on Temporary Admission on Gov.UK:

<https://www.gov.uk/guidance/temporary-admission>

Notice 3001: customs special procedures for the Union Customs Code

Information can be found on Free Zones in the Special Procedure Notice.

**Declaration category:**

H3, I1 or C21.

**Declaration Type (D.E. 1/1):**

Enter code: IM or CO.

For goods released to temporary admission that have Customs Union status (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (D.E. 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'CO'. Code F15 must be declared in D.E. 1/11 (Additional Procedure Code).
- If the goods do not have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'IM'.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be used for this Procedure Code: A, C, J, Y or Z\*.

\*EIDR Supplementary Declaration waiver (EU Reg. No. 2015/2446 Article 183:

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The obligation to lodge a supplementary declaration shall be waived for goods for which a special procedure (other than transit) has been discharged by placing them under a subsequent special procedure other than transit, provided that **all** of the following conditions are fulfilled:

- (g) the holder of the authorisation of the first and subsequent special procedure is the same person;
- (h) the customs declaration for the first special procedure was lodged in the standard form, or the declarant has lodged a supplementary declaration in accordance with the first sub-paragraph of Article 167(1) of the Code in respect of the first special procedure;
- (i) the first special procedure is discharged by the placement of goods under a subsequent special procedure other than end-use or inward processing, following the lodging of a customs declaration in the form of an entry in the declarant's records.

### Simplified Declaration/Previous Document (D.E. 2/1):

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
X	337 (Temporary Storage Declaration).	Enter the Temporary Storage Declaration or stock reference number.	Enter the goods item number from the Temporary Storage Declaration or stock reference.
Y (supplementary declarations only – elements SDE* or CLE*, DCR & DCS must be repeated in sequence when aggregation is used).	SDE (to represent the simplified declaration) or CLE (for the entry in declarant's records (EIDR)).	For SDE: Enter the MRN for the simplified declaration. For CLE: Enter the date of the EIDR	Enter the goods item number from the simplified declaration or the entry in declarants record's.
	DCR (to represent the DUCR).	For SDE & CLE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no's).	For SDE & CLE: Enter any part numbers associated with the DUCR.	
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	

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Document category	Previous document type	Previous document reference	Goods item identifier
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please Note that SDE represents the Simplified Declaration Procedure (SDP) and CLE represents the Entry In Declarant's Records (EIDR) procedure.

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, GEN45 authorisation holder's consignment reference).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI statement code	Details to be declared
<i>Authorisation by Customs Declaration only: Special Procedure Authorisation granted on the declaration at the time of entry to the procedure.</i>	00100	Enter 'Simplified authorisation' <b>Note:</b> <i>Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.</i>
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
Temporary Admissions	GEN21, GEN24, GEN27, GEN28 – GEN36, PAL01, PAL02, PAL03	Select the appropriate code from Appendix 4: D.E. 2/2 Additional Information Statement Codes for the specific TA circumstances or D.E. 1/11 Additional Procedure code being used.
Duty calculation override <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i>	OVR01	Enter 'Duty override claimed' followed by a plain text description of the reason for the override. For example: Duty override claimed Temporary Admission with Partial Relief <b>Note:</b> <i>This may only be used with Additional Procedure code D51 in D.E 1/11. A full TA authorisation is required.</i>

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Coverage	AI statement code	Details to be declared
Premises Name and Address. <i>Note: If the premises code in D.E. 2/7 (Identification of Warehouse) is that of a UK allocated warehouse, do not complete a PREMS AI Statement.</i>	PREMS	Enter the full name, address and country of the warehouse where the goods can be examined.  Enter the Premises Country Code as a suffix to the Premises Name and Address separated by a '-'.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C514 to be declared when EIDR is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

For holders of a full temporary admission authorisation

Enter the authorisation number used to enter the goods to TA:

Document code	Document identifier	Authorisation type code	Authorisation number
C516	e.g., GB	TEA	the Temporary Admission authorisation number
C505	e.g., GB	CGU*	Enter the authorisation reference for the comprehensive guarantee

\*Please note where the same Customs Comprehensive Guarantee is held for both TA and deferred payment, code C505 is only required once in D.E. 2/3. If a separate comprehensive guarantee is held for the TA authorisation, then CGU must be repeated quoting the second guarantee reference number.

Free Zone authorisation details:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C600	e.g. GB	FZ	The Free Zone authorisation number.

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### Deferment only

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee
C506	e.g., GB	DPO	Enter the Deferment Account number being used to pay the customs duty

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S	Enter the appropriate document status code

Please note that where deferred payment is being used to pay or secure customs duty, both codes C505 and C506 must be declared. They are not required for deferment when it is only being used to pay other taxes.

### **Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required for deferment when it is only being used to pay other taxes.

### **Identification of warehouse (D.E 2/7):**

Enter:

Warehouse type	Warehouse identifier
codes: Z (Free-zone).	Free Zone identification number.

**Holder of the authorisation identification number (D.E 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, EIR to be declared when Entry in Declarant’s Records (EIDR) is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	The EORI number of the authorisation holder.
Deferred Payment	DPO*	The EORI number of the DAN holder.
Temporary Admission	TEA**	The EORI number of the authorisation holder.
Authorisation for a Free Zone	FZ	The EORI number of the authorisation holder.

\*CGU & DPO are only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\*Code TEA is only required when a full authorisation is held.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Tax Base (D.E. 4/4): (For use on TA with partial relief declarations only).**

D.E. 4/4 is required where AI statement code OVR01 is entered in D.E. 2/2 (Additional Information). Enter the measurement unit code of ‘GBP’ followed by the total amount of revenue, against each tax type (D.E. 4/3), that would be payable if the goods were to be released to free circulation.

**Payable Tax Amount (D.E. 4/6): (For use on TA with partial relief declarations only).**

Enter the amount of revenue due initially payable (3% of the potential revenue payable, see D.E. 4/4) against each tax type (see D.E. 4/3).

**Total Taxes (D.E.4/7):**

Enter the total amount of taxes due on the goods. This should equal the amount of tax manually calculated for each tax type (as per D.E.4/6).

**Method of Payment (D.E. 4/8):**

When Entry in Declarant’s Records (EIDR) is being used, only MOP codes E or R may be used.

These are the MOP codes that can be used when security is required for Authorisation by Customs Declaration.

See **Appendix 9: D.E. 4/8 Method of Payment** for codes that can be used for TA with partial relief.

The equivalent Method of Payment will be used to collect any outright payment of revenue due for the same tax type. For example, MOP code R (deferment account deposit) declared to secure the potential customs duty, the system will automatically collect any customs duty payable from the same deferment account.

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MOP Code	Definition
M	Security Deposit – immediate payment (cash deposit)
N	Security Deposit - immediate payment (CDS Cash Account deposit)
R	Security Deposit - deferred payment (deferment account deposit)
S	Importers general guarantee account (Importer self-representation)
T	Agent’s general guarantee account
U	Security – Importers guarantee account – standing authority (Direct/indirect representation)
V	Security – Importers guarantee account – individual/specific authority (Direct/indirect representation)
Z	Importers individual guarantee (e.g. C&E 250)

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the goods on their entry to TA.

**Location of Goods (D.E. 5/23):**

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
FZ authorisation.	Enter 'GBBYFZ'	Followed by the Free Zone ID.

**Supervising Customs Office (D.E. 5/27)**

Enter the supervising customs office code applicable for the Temporary Admission authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

For fully authorised traders, the Supervising Customs Office shown on the authorisation for Temporary Admission or;

Where an authorisation is granted under 'Authorisation by Customs Declaration', enter the SPOFF code 'GBSFY001' National Temporary Admission Seat (NTAS).

**Guarantee Type (D.E. 8/2):**

Where an authorisation is granted under the 'Authorisation by Customs Declaration', enter code: 3. For full TA authorisation holders:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

Enter Code 'Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3):**

Where an authorisation is granted under the 'Authorisation by Customs Declaration', provide the reference number for the guarantee or the account to be used as security (e.g., General guarantee, Deferment or Cash account). The appropriate Method of Payment code must be declared in D.E. 4/8.

For full TA authorisation holders enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where method of payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Additional procedure Codes (D.E. 1/11):**

The following additional procedure codes may be used with Procedure Code 5378:

**Union Additional Procedure Codes:**

D01-D03, D05-D13, D15-D30, D51 & F15

**National Additional Procedure Codes:**

None

**Notes:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- The authorisation mentioned above may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration),
- Anyone who gives untrue information about goods declared under these arrangements may be liable to penalties under the Finance Act 2003.
- Goods entered to this procedure code are not eligible for any preferential rate of duty shown in the UK Trade Tariff: preferential trade arrangements for countries outside the EU.
- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g. H3.
- Agents must have prior written approval from the authorisation holder to enter goods to Temporary Admission on their behalf and ensure a copy of the declaration is returned to the holder.
- For TA with partial relief: 3% of the revenue suspended will be payable each month the goods remain under TA. The amount of revenue paid will not exceed the total amount due had the goods originally been released to free circulation.
- Entry under this Procedure Code is a declaration that:
  - The goods are eligible for removal from a free zone.
  - The goods will be removed from the free zone stated in D.E. 2/7 (identification of warehouse) without delay and in the same state and conditions as declared.
  - Any additional security which may be needed will be provided.
  - All other conditions and requirements associated with removal from the free zone procedure will be met.
- All items on the customs declaration must be being removed from the same free zone and have the previous procedure code of 78 (as the third and fourth digit) in D.E. 1/10 (Procedure Code).

**Security Required**

Security is needed for all TA reliefs except where relief is claimed under Commission Delegated Regulation (EU) 2446/2015:

- Article 221 - disaster relief material intended for State approved bodies
- Article 222 - medical, surgical and laboratory equipment intended for a hospital or medical institution
- Article 228(b) - packings imported empty



**Requested Procedure 61: Re-importation with simultaneous release to Free Circulation.**

This Appendix contains the specific completion rules instructions for the 61-series Procedure Codes for Data Element 1/10 for Imports.

Use the index list below and the Procedure Codes completion notes to help you identify the correct code to use and for guidance on how to complete the declaration.

This Appendix includes Procedure Codes:

61 10: .....	2
61 11: .....	11
61 21: .....	20
61 22: .....	29
61 23: .....	39
61 31: .....	50

**Notes:**

The completion notes in this Appendix are a supplement to the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide.

This Appendix only contains any additional completion notes for each 4-digit Procedure Code and does not constitute full guidance on how the declaration should be completed.

Only one 4-digit Procedure Code can be declared against each goods item in D.E. 1/10, however, this may be tailored to the specific circumstances for the goods treatment by the use of multiple Additional Procedure Codes in D.E. 1/11.

These completion notes are supplemented by the D.E. 1/11 Additional Procedure Code Notes and therefore any instructions relating to the Additional Procedure Code (3-digit code for D.E. 1/11) are not included here and must be read in addition to this Appendix.

**61 10:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release for free circulation of re-imported goods in an unaltered state simultaneously claiming Returned Goods Relief (RGR, Article 203 EU Reg. No. 952/2013 (UCC)) upon payment of any customs duties and other charges, where the goods were previously declared for permanent export to a third country.

**Conditions for Use:**

This Procedure Code is used to claim duty (and where applicable VAT and/ or excise duty) relief under RGR with simultaneous release for free circulation of goods re-imported in an unaltered state, where the goods were previously declared for permanent export (Articles 203 EU Reg. No. 952/2013 (UCC)).

Any customs duties or other charges previously refunded at export must be repaid prior to the release of the goods.

Any customs duties not relieved under RGR must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

Evidence must be available to demonstrate the Union status of the goods at their original export. The MRN of the export declaration must be declared as a previous document in D.E. 2/1.

Goods must return in an un-altered state, to the Union within 3 years of export (unless a waiver has been granted). A period of 6 years is allowed for Crown Servants.

No changes may be made to the goods, other than to maintain them in the same working condition as they were exported.

No changes may be made to the goods that will increase the value or upgrade the specification.

In order to be eligible for VAT relief at re-import, the legal declarant at export and re-import must be the same entity (the EORI number or named person shown in D.E. 3/1 or 3/2 at export and 3/15 or 3/16 at import must be the same).

VAT relief cannot be claimed if the goods were sold while outside the European Union unless the specific conditions in section 6 of Notice 236 are met.

Please see Notice 236 for additional conditions for eligibility for RGR.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Codes used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under RGR must be held.

Goods must not have been exported for the purpose of repair or process.

Any revenue re-claimed at export must be re-paid at import (for example, VAT zero-rated for export must be paid at re-import).

Where the additional declaration type used in D.E. 1/2 is: C, F, Y or Z authorisation to use the Simplified Declaration Procedures (SDP) or Entry in Declarant’s Records (EIDR) must also be held.

Where the INF document codes in D.E. 2/3 are declared, Entry in Declarant’s Records (EIDR) may not be used.

**Notices:**

Information on RGR can be found on Gov.UK:

<https://www.gov.uk/guidance/importing-goods-from-outside-the-eu#reliefs-on-imports-for-export-or-re-export>

Notice 236: Returned Goods Relief

**Declaration category:**

H1, H5, I1 or C21.

**Declaration Type (D.E. 1/1):**

Enter code: IM or CO.

For goods claiming RGR that have previously been re-introduced to the Custom Union in another Territory, (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (D.E. 1/1) should reflect the customs status of the goods:

- If the goods were re-introduced in another Territory, then the declaration type (D.E. 1/1) should be completed with code ‘CO’. Code F15 must be declared in D.E. 1/11.
- If the goods are being re-introduced direct in the UK, then the declaration type (D.E. 1/1) should be completed with code ‘IM’.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be used for this Customs Procedure: A, C, D, F, J, K, Y or Z.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

<b>Document category</b>	<b>Previous document type</b>	<b>Previous document reference</b>	<b>Goods item identifier</b>
X	337 (Temporary Storage Declaration).	Enter the Temporary Storage Declaration or stock reference number.	Enter the goods item number from the Temporary Storage Declaration or stock reference.
Y (supplementary declarations only – elements SDE* or CLE*, DCR & DCS must be repeated in sequence when	SDE (to represent the simplified declaration) or CLE (for the entry in declarant’s records (EIDR)).	For SDE: Enter the MRN for the simplified declaration. For CLE: Enter the date of the EIDR	Enter the goods item number from the simplified declaration or the entry in declarants record’s.

<b>Document category</b>	<b>Previous document type</b>	<b>Previous document reference</b>	<b>Goods item identifier</b>
aggregation is used).	DCR (to represent the DUCR).	For SDE & CLE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no's).	For SDE & CLE: Enter any part numbers associated with the DUCR.	
Z	355 (Entry Summary Declaration).	Enter the MRN for the Entry Summary Declaration.	Enter the goods item number from the Entry Summary Declaration.
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z (to represent the previous document).	MRN (Declaration/notification).	Enter the MRN of the export declaration used to export the goods.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please note that SDE represents the Simplified Declaration Procedure (SDP) and CLE represents the Entry In Declarant's Records (EIDR) procedure.

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, GEN45 procedure holder's consignment reference).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
Relief claimed under Returned Goods Relief. Waiver of time limit claimed.	GEN03	Enter 'Waiver of time limit claimed'.
Relief claimed under Returned Goods Relief. RGR time limit extension to 6 years claimed by Crown Servants <i>Note: Crown Servants include diplomatic staff, armed forces, embassy and consular personnel. See Customs Information Paper 2017, no. 28 for details</i>	GEN3C	Enter 'RGR 6-year time limit claimed: Crown Servant'
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder, followed by 'Returned goods' which will identify that the goods are eligible for RGR and that no further customs documentation is required for release
<i>Use with A.86(3) UCC debt rules only:</i> Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules. This AI code must be used with D.E.1/11 Additional Procedure Code F44. See D.E.1/11 Additional Procedure Code notes for details.	GEN86	Enter 'Article 86(3)'.
Duty calculation override <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i>	OVR01	Enter 'Duty Override claimed' followed by a plain text description of the reason for the override.  For example: Duty override claimed RGR

Coverage	AI statement code	Details to be declared
<p>Code used to declare: That the pallets or containers being re-imported by (foreign consignors name) were previously in free circulation in the EU:</p> <ul style="list-style-type: none"> <li>• Are owned by the importer being returned within 3 years of the original export</li> <li>• Being returned to the importers who or on whose behalf they were previously exported for import free of duty</li> <li>• Being returned to the importers who originally declared the goods to export for import free of VAT</li> <li>• That the VAT and any customs duty previously chargeable on the pallets or containers or material used in their manufacture has been accounted for and not later refunded.</li> <li>• That the pallets or containers are eligible for RGR.</li> </ul>	PAL05	Enter 'RGR Pallets or Containers' followed by the consignor's name and date.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Enter the following for the INF3 form (Form C&E 1158):

An INF3 is only required where RGR triangulation applies (see Notice 236, section 2.3 for details)

Document code	Document identifier	Document status
C605	Enter the INF3 reference number	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

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Additional RGR national document codes which may be required:

Enter the following for the C1314 (RGR claim form):

Document code	Document identifier	Document status
1314	Enter the MRN of the export declaration the RGR claim relates to	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

Enter the following for the C&E1246 (RGR duplicate lists):

Document code	Document identifier	Document status
1246	Enter the MRN of the export declaration the RGR claim relates to	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

For use where RGR is claimed on IP goods:

Enter the IP authorisation number valid at the time the IP goods were exported:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C601	e.g. GB	IPO	Inward Processing authorisation number.

Enter the following for the INF1 form (Form C&E 1143):

An INF1 is only required where IP triangulation applies and where the goods are claiming RGR at re-import (see Notice 236, section 2.3 for details). Revenue may be payable on these goods, see Additional Procedure Codes (D.E. 1/11) F04 and F07 for details

Document code	Document identifier	Document status
C603	Enter the INF1 reference number.	Use document status code AE if authorised for globalised INF1s (certification not required). Otherwise, use status code AC if certification is required.

Inward Processing declarations where Article 86(3) UCC customs debt rules are being used:

Enter:

Document code	Document identifier:	Document status
9WKS	Reference number of the commercial records detailing the duty calculation	the document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate

Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used to pay or secure customs duty, both codes C505 and C506 must be declared. These codes are not required when deferment when it is only being used for non-customs duty tax types in D.E. 4/8 Method of Payment Codes.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required for deferment when it is only being used to pay other taxes.

**Holder of the authorisation identification number (D.E 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, EIR to be declared when EIDR is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	Enter the EORI number of the authorised holder
Deferred Payment	DPO*	Enter the EORI number of the DAN holder



<b>Authorisation type</b>	<b>Authorisation type code</b>	<b>Identifier</b>
Authorisation for the use of inward processing procedure	IPO**	Enter the EORI number of the Inward Processing authorisation holder

\*CGU & DPO are only required for deferment when it is being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\*Code IPO is only required when RGR is being claimed in relation to IP goods and a full IP authorisation was held at the time the IP goods were exported.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Tax Base (D.E. 4/4):**

D.E. 4/4 is required where AI statement code OVR01 is entered in D.E. 2/2 (Additional Information). Enter the measurement unit code of 'GBP' followed by the value of the exported goods.

**Payable Tax Amount (D.E. 4/6):**

Enter the amount of revenue due against each tax type on the re-imported products as calculated on the C1314.

The amount of customs duties payable must be calculated on an RGR claim form (C1314), as described in Notice 236: Returned Goods Relief.

Document code 1314 should be entered in D.E. 2/3 (Document Codes) declaring the MRN of the export declaration.

Document code 9WKS should be entered in D.E. 2/3 (Document Codes) where GEN86 is being used.

**Total Taxes (D.E.4/7):**

Enter the total amount of taxes due on the goods. This should equal the amount of tax manually calculated for each tax type (as per D.E.4/6).

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Simplified Declaration Procedure (SDP) or Entry in Declarant's Records (EIDR) is being used, only MOP codes E or R may be used.

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the products on re-importation.

**Supervising Customs Office (D.E. 5/27)**

Enter the supervising customs office code 'GBBEL004' for the HMRC National Imports Relief Unit (NIRU).

**Additional procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 6110:

**Union Additional Procedure Codes:**

F01, F02, F03, F05, & F15

**National Additional Procedure Codes:**

000

**Notes:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g. H1.
- The INF1 must be used to provide the information on the original entry of the goods to IP in the other Member State.
- Agents must have prior written approval from the importer to enter goods to RGR on their behalf and ensure a copy of the declaration is returned to the holder.
- Notice 236: Returned Goods Relief section 9 defines what is meant by 'Goods in free circulation'.
- All supporting materials (for example rope, wood and plastic) used for the storage and protection of the goods are also eligible for relief.
- Evidence of export and free circulation status as described in Notice 236: Returned Goods Relief except where the export declaration reference is quoted in D.E. 2/1 (Previous Documents).

Entry under this Procedure Code is a declaration that:

- If claiming duty relief (use Additional Procedure Code F01 in D.E. 1/11 when claiming duty relief only):
  - The goods are eligible to claim RGR.
  - Any additional security which may be needed will be provided.
  - All other conditions and requirements associated with claiming RGR have been met.
  - The goods were in free circulation when previously exported from the customs territory of the EU of Territory with which the EU has formed a customs union.
  - The goods are being entered for free circulation within 3 years of them being exported from that territory unless a valid waiver is claimed. A period of 6 years is allowed for Crown Servants.
  - If the waiver of the 3-year time limit for reimportation is claimed due to special circumstances, insert 'Waiver of time limit claimed' in D.E.2/2 as a GEN03 AI Statement. This waiver must be shown to be reasonable to HMRC when requested.
  - The goods haven't undergone any process or repair outside that territory other than routine maintenance to keep them in good condition, or handling which only altered the goods appearance, for example attaching operating instructions in foreign languages.
- If claiming VAT relief (use Additional Procedure Code F05 in D.E. 1/11 to claim duty and VAT relief), it is a further declaration that:
  - the goods were exported from the EU by the importer or on their behalf.
  - any VAT due on the goods was paid and not refunded on export from the EU.
- If claiming Excise Duty relief (use Additional Procedure Code F05 in D.E. 1/11 to claim duty, VAT and/or excise duty relief), it is a further declaration that:
  - The goods were previously exported from the UK
  - Excise Duty has been paid in full on the goods and not subsequently refunded;
  - or
  - Any excise drawback or allowance obtained at export is being repaid against this declaration.
- For RGR on free circulation goods reimported from the VAT special territories or countries having a customs union with the EU, use Additional Procedure Code F15 in D.E. 1/11.
- For free circulation goods declared to RGR from a customs warehouse, use code 1RL in D.E. 1/11.
- CAP goods must be declared using the appropriate Additional Procedure Codes in D.E. 1/11: F02 or F03.

The types of goods eligible to claim RGR are:

- Returned personal effects and vehicles
  - Returned personal effects, sports equipment or vehicles previously exported from the EU. Relief is available for everyone who brings back personal effects, sports equipment or a vehicle back into the EU. See paragraph 4.1, Notice 236: Returned Goods Relief for further details.
- Returned professional and commercial equipment
  - Anyone who brings goods back into the EU that have been hired, leased or loaned outside the EU.
- Unprocessed goods originally exported under the Outward Processing (OP) procedure
  - Any goods which were exported under the OP procedure and which remain unprocessed on re-import and which remain in the same state as they were when originally exported.
- Goods previously entered to the Inward Processing (IP) procedure in the EU
  - You can claim RGR on the re-importation of goods originating outside the EU and are non-free circulation goods, which were previously entered to the IP procedure in the EU. See paragraph 3.4, Notice 236: Returned Goods Relief for further details.
- Goods previously entered to the End Use procedure in the EU
  - You can claim RGR on the re-importation of goods previously entered to free circulation in the EU, with relief from duty and or VAT, under the End Use procedure. See paragraph 3.5, Notice 236: Returned Goods Relief for further details.
- Goods temporarily exported using the ATA or CPD carnet procedure
  - You can claim RGR on the re-importation of goods temporarily exported from the EU using an ATA or CPD carnet. See paragraph 3.1, Notice 236: Returned Goods Relief for details.
- Re-imported pallets and containers
  - Please follow and copy the statement in D.E. 2/2 (Additional Information) for code PAL 05.
  - However, packaging (for example shrink wrap or any packaging not suitable for re-use), can't be claimed under RGR relief.

**61 11:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release for free circulation of re-imported IP equivalence goods returning in an unaltered state simultaneously claiming Returned Goods Relief (RGR, Articles 203, 223(2)(c) & 256 EU Reg. No. 952/2013 (UCC)) upon payment of any customs duties and other charges, where the Inward Processing equivalent goods were previously declared for permanent export to a third country.

**Conditions for Use:**

This Procedure Code is used to claim duty (and where applicable VAT and/ or excise duty) relief under RGR with simultaneous release for free circulation of IP equivalence goods re-imported in an unaltered state, where the IP equivalence goods were previously declared for permanent export (Articles 203, 223(2)(c) & 256 EU Reg. No. 952/2013 (UCC)).

A full, Inward Processing (IP) authorisation, valid at the time the equivalent goods were exported under IP, is needed to use this customs procedure, see conditions and requirements detailed in Notice 3001.

Any customs duties or other charges previously refunded at export must be repaid prior to the release of the goods.

Any customs duties not relieved under RGR must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC)), in order for the goods to be released to this procedure. The revenue calculations will be based on the exported IP equivalent goods.

Evidence must be available to demonstrate the Union status of the goods at their original export. Use of this procedure code is dependent on the prior export of equivalent goods having taken place. The MRN of the prior export declaration must be included as a previous document reference in D.E. 2/1.

The equivalent goods must return in an un-altered state, to the Union within 3 years of export (unless a waiver has been granted).

No changes may be made to the goods, other than to maintain them in the same working condition as they were exported.

No changes may be made to the goods that will increase the value or upgrade the specification.

In order to be eligible for VAT relief at re-import, the legal declarant at export and re-import must be the same entity (the EORI number or named person shown in D.E. 3/1 or 3/2 at export and 3/15 or 3/16 at import must be the same).

VAT relief cannot be claimed if the goods were sold while outside the European Union unless the specific conditions in section 6 of Notice 236 are met.

Please see Notice 236 for additional conditions for eligibility for RGR.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Codes used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under RGR must be held.

Goods must not have been exported for the purpose of repair or process.

Any revenue re-claimed at export must be re-paid at import (for example, VAT zero-rated for export must be paid at re-import).

Authorisation by Customs Declaration cannot be used with this Procedure Code.

Where the additional declaration type used in D.E. 1/2 is: C, F, Y or Z authorisation to use the Simplified Declaration Procedures (SDP) or Entry in Declarant's Records (EIDR) must also be held.

Where the INF document codes in D.E. 2/3 are declared, Entry in Declarant's Records (EIDR) may not be used.

**Notices:**

Information on RGR can be found on Gov.UK:

<https://www.gov.uk/guidance/importing-goods-from-outside-the-eu#reliefs-on-imports-for-export-or-re-export>

Notice 236: Returned Goods Relief

Information can be found on Inward Processing on Gov.UK:

<https://www.gov.uk/guidance/inward-processing>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H1, H5, I1 or C21.

**Declaration Type (D.E. 1/1):**

Enter code: IM or CO.

For goods claiming RGR that have previously been re-introduced to the Custom Union in another Territory, (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (D.E. 1/1) should reflect the customs status of the goods:

- If the goods were re-introduced in another Territory, then the declaration type (D.E. 1/1) should be completed with code 'CO'. Code F15 must be declared in D.E. 1/11.
- If the goods are being re-introduced direct in the UK, then the declaration type (D.E. 1/1) should be completed with code 'IM'.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be used for this Customs Procedure: A, C, D, F, J, K, Y or Z.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
X	337 (Temporary Storage Declaration).	Enter the Temporary Storage Declaration or stock reference number.	Enter the goods item number from the Temporary Storage Declaration or stock reference.
Y (supplementary declarations only – elements SDE* or CLE*, DCR & DCS must be repeated in sequence when aggregation is used).	SDE (to represent the simplified declaration) or CLE (for the entry in declarant's records (EIDR)).	For SDE: Enter the MRN for the simplified declaration. For CLE: Enter the date of the EIDR	Enter the goods item number from the simplified declaration or the entry in declarants record's.
	DCR (to represent the DUCR).	For SDE & CLE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no's).	For SDE & CLE: Enter any part numbers associated with the DUCR.	
Z	355 (Entry Summary Declaration).	Enter the MRN for the Entry Summary Declaration.	Enter the goods item number from the Entry Summary Declaration.

<b>Document category</b>	<b>Previous document type</b>	<b>Previous document reference</b>	<b>Goods item identifier</b>
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z (to represent the previous document).	MRN (Declaration/notification).	Enter the MRN of the export declaration used to export the IP equivalent goods.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please note that SDE represents the Simplified Declaration Procedure (SDP) and CLE represents the Entry In Declarant's Records (EIDR) procedure.

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, GEN45 procedure holder's consignment reference).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
Relief claimed under Returned Goods Relief. Waiver of time limit claimed.	GEN03	Enter 'Waiver of time limit claimed'.
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder, followed by 'Returned goods' which will identify that the goods are eligible for RGR and that no further customs documentation is required for release

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
<p><i>Use with A.86(3) UCC debt rules only:</i> Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules. This AI code must be used with D.E.1/11 Additional Procedure Code F44. See D.E.1/11 Additional Procedure Code notes for details.</p>	GEN86	Enter 'Article 86(3)'.
<p>Duty calculation override <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i></p>	OVR01	Enter 'Duty Override claimed' followed by a plain text description of the reason for the override. For example: Duty override claimed RGR
<p>Code used to declare: That the pallets or containers being re-imported by (foreign consignors name) were previously in free circulation in the EU:</p> <ul style="list-style-type: none"> <li>• Are owned by the importer being returned within 3 years of the original export</li> <li>• Being returned to the importers who or on whose behalf they were previously exported for import free of duty</li> <li>• Being returned to the importers who originally declared the goods to export for import free of VAT</li> <li>• That the VAT and any customs duty previously chargeable on the pallets or containers or material used in their manufacture has been accounted for and not later refunded.</li> <li>• That the pallets or containers are eligible for RGR.</li> </ul>	PAL05	Enter 'RGR Pallets or Containers' followed by the consignor's name and date.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C512 to be declared when the Simplified

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Declaration Procedure is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Enter the following for the INF3 form (Form C&E 1158):

An INF3 is only required where RGR triangulation applies (see Notice 236, section 2.3 for details)

Document code	Document identifier	Document status
C605	Enter the INF3 reference number	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

Additional RGR national document codes which may be required:

Enter the following for the C1314 (RGR claim form):

Document code	Document identifier	Document status
1314	Enter the MRN of the export declaration the RGR claim relates to	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

Enter the following for the C&E1246 (RGR duplicate lists):

Document code	Document identifier	Document status
1246	Enter the MRN of the export declaration the RGR claim relates to	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

For use where RGR is claimed on IP goods:

Enter the IP authorisation number valid at the time the goods the equivalent goods were exported:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C601	e.g. GB	IPO	Inward Processing authorisation number.

Enter the following for the INF1 form (Form C&E 1143):

An INF1 is only required where IP triangulation applies and where the goods are claiming RGR at re-import (see Notice 236, section 2.3 for details). Revenue may be payable on these goods, see Additional Procedure Codes (D.E. 1/11) F04 and F07 for details

Document code	Document identifier	Document status
C603	Enter the INF1 reference number.	Use document status code AE if authorised for globalised INF1s (certification not required). Otherwise, use status code AC if certification is required.



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Enter the following for the INF5 form (Form C&E 1290):

Please refer to the Special Procedure Manual, Section SPE 13360 for guidance on the INF5 usage and completion: <https://www.gov.uk/hmrc-internal-manuals/customs-special-procedures/spe13360>

Document code	Document identifier	Document status
C606	Enter the INF5 reference number.	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

Inward Processing declarations where Article 86(3) UCC customs debt rules are being used:

Enter:

Document code	Document identifier:	Document status
9WKS	Reference number of the commercial records detailing the duty calculation	the document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate

Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used to pay or secure customs duty, both codes C505 and C506 must be declared. These codes are not required when deferment when it is only being used for non-customs duty tax types in D.E. 4/8 Method of Payment Codes.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required for deferment when it is only being used to pay other taxes.

**Holder of the authorisation identification number (D.E 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, EIR to be declared when EIDR is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	Enter the EORI number of the authorised holder
Deferred Payment	DPO*	Enter the EORI number of the DAN holder
Authorisation for the use of inward processing procedure	IPO**	Enter the EORI number of the Inward Processing authorisation holder

\*CGU & DPO only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\*Code IPO is only required when RGR is being claimed in relation to IP goods.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Tax Base (D.E. 4/4):**

D.E. 4/4 is required where AI statement code OVR01 is entered in D.E. 2/2 (Additional Information). Enter the measurement unit code of 'GBP' followed by the value of the exported IP equivalent goods.

**Payable Tax Amount (D.E. 4/6):**

Enter the amount of revenue due against each tax type on the re-imported products as calculated on the C1314.

The amount of customs duties payable must be calculated on an RGR claim form (C1314, as described in Notice 236: Returned Goods Relief.

Document code 1314 should be entered in D.E. 2/3 (Document Codes) declaring the MRN of the export declaration.

Document code 9WKS should be entered in D.E. 2/3 (Document Codes) where GEN86 is being used.

**Total Taxes (D.E.4/7):**

Enter the total amount of taxes due on the goods. This should equal the amount of tax manually calculated for each tax type (as per D.E.4/6).

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Simplified Declaration Procedure (SDP) or Entry in Declarant's Records (EIDR) is being used, only MOP codes E or R may be used.

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the IP equivalent goods on re-importation.

**Supervising Customs Office (D.E. 5/27)**

Enter the supervising customs office code 'GBBEL004' for the HMRC National Imports Relief Unit (NIRU).

**Additional procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 6111:

**Union Additional Procedure Codes:**

F01, F02, F04, F05, F07 & F15

**National Additional Procedure Codes:**

000, 2CD, 2CG

**Notes:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g. H1.
- Code F44 may not be used on the re-import declaration unless F44 was also quoted on the original declaration (in D.E.1/11 (Additional Procedure Code) placing the goods under IP and the previous export declaration.
- The INF1 must be used to provide the information on the original entry of the goods to IP in the other Member State.
- Agents must have prior written approval from the importer to enter goods to RGR on their behalf and ensure a copy of the declaration is returned to the holder.
- Notice 236: Returned Goods Relief section 9 defines what is meant by 'Goods in free circulation'.
- All supporting materials (for example rope, wood and plastic) used for the storage and protection of the goods are also eligible for relief.
- Evidence of export and free circulation status as described in Notice 236: Returned Goods Relief except where the export declaration reference is quoted in D.E. 2/1 (Previous Documents).

Entry under this Procedure Code is a declaration that:

- The equivalent goods were previously exported. Evidence to support this claim must be provided to Customs on request.
- If claiming duty relief (use Additional Procedure Code F01 in D.E. 1/11 when claiming duty relief only):
  - The goods are eligible to claim RGR.

- Any additional security which may be needed will be provided.
- All other conditions and requirements associated with claiming RGR have been met.
- The goods were in free circulation when previously exported from the customs territory of the EU of Territory with which the EU has formed a customs union.
- The goods are being entered for free circulation within 3 years of them being exported from that territory unless a valid waiver is claimed.
- If the waiver of the 3-year time limit for reimportation is claimed due to special circumstances, insert 'Waiver of time limit claimed' in D.E.2/2 as a GEN03 AI Statement. This waiver must be shown to be reasonable to HMRC when requested.
- The goods haven't undergone any process or repair outside that territory other than routine maintenance to keep them in good condition, or handling which only altered the goods appearance, for example attaching operating instructions in foreign languages.
- If claiming VAT relief (use Additional Procedure Code F05 in D.E. 1/11 to claim duty and VAT relief), it is a further declaration that:
  - the goods were exported from the EU by the importer or on their behalf.
  - any VAT due on the goods was paid and not refunded on export from the EU.
- If claiming Excise Duty relief (use Additional Procedure Code F05 in D.E. 1/11 to claim duty, VAT and/or excise duty relief), it is a further declaration that:
  - The goods were previously exported from the UK
  - Excise Duty has been paid in full on the goods and not subsequently refunded;  
or
  - Any excise drawback or allowance obtained at export is being repaid against this declaration.
- For RGR on free circulation goods reimported from the VAT special territories or countries having a customs union with the EU, use Additional Procedure Code F15 in D.E. 1/11.
- For free circulation goods declared to RGR from a customs warehouse, use code 1RL in D.E. 1/11.
- CAP goods must be declared using the appropriate Additional Procedure Codes in D.E. 1/11: F02 or F03.

The types of goods eligible to claim RGR are:

- Returned personal effects and vehicles
  - Returned personal effects, sports equipment or vehicles previously exported from the EU. Relief is available for everyone who brings back personal effects, sports equipment or a vehicle back into the EU. See paragraph 4.1, Notice 236: Returned Goods Relief for further details.
- Returned professional and commercial equipment
  - Anyone who brings goods back into the EU that have been hired, leased or loaned outside the EU.
- Goods previously entered to the Inward Processing (IP) procedure in the EU
  - You can claim RGR on the re-importation of goods originating outside the EU and are non-free circulation goods, which were previously entered to the IP procedure in the EU. See paragraph 3.4, Notice 236: Returned Goods Relief for further details.
- Re-imported pallets and containers
  - Please follow and copy the statement in D.E. 2/2 (Additional Information) for code PAL 05.
  - However, packaging (for example shrink wrap or any packaging not suitable for re-use), can't be claimed under RGR relief.

#### **61 21:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data

elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Re-importation of goods temporarily exported, simultaneously claiming customs duty and (where applicable) VAT relief granted under the outward processing (OP) procedure (Articles 259 & 262, EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim duty (and where applicable VAT) relief, where the goods are being re-imported following temporary export under outward processing (Articles 259 - 262 EU Reg. No. 952/2013 (UCC)).

Any customs duties not relieved under OP must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC)), in order for the goods to be released to this procedure.

An OP authorisation, valid at the time of export, is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

Goods may be re-imported by a different person to the person who originally exported the goods under OP.

VAT relief cannot be claimed if the goods were sold while outside the European Union.

See conditions for use detailed in Notice 3001.

Where goods are being released from a customs warehouse with a simultaneous claim to OP, D.E. 2/3, 3/39 & 2/7 should be completed with the relevant customs warehouse details.

Where goods are being released to OP, a Customs Warehousing (CW) authorisation is need to use this customs procedure, see conditions and requirements detailed in Notice 3001.

The MRN of this declaration must be provided to the warehousekeeper for their records as evidence that the goods have been entered to a customs procedure.

Where goods are being released from a customs warehouse, a Customs Warehousing (CW) authorisation is need to use this customs procedure, see conditions and requirements detailed in Notice 3001.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Codes used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Where goods are being released to OP from a customs warehouse (CW), the use of this procedure is subject to an authorisation being held for CW.

Evidence of eligibility for customs duty relief under the Outward Processing (OP) procedure must be held. A duty calculation worksheet to verify any duty override calculations will be required (see D.E. 2/3 Document Codes).

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held at the time the goods were exported under OP.

Where the additional declaration type used in D.E. 1/2 is: C, F or Y authorisation to use the Simplified Declaration Procedures (SDP) must also be held.

Additional declaration types (D.E. 1/2): C, F or Y cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in D.E. 2/2 may only be used with codes A and D in D.E. 1/2.

For Authorisations by Customs Declaration (simplified authorisation) the annual usage allowed is 3 per calendar year. Each individual transaction claiming the Authorisation by Customs Declaration is subject to a goods item value limit (D.E. 4/14) of £500,000. Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibition or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

This Procedure Code may not be used with Entry in Declarant’s Records (EIDR).

Where goods are being released to OP from a customs warehouse (CW), the use of this procedure is subject to an authorisation being held for CW.

**Notices:**

Information on OP can be found on Gov.UK:

<https://www.gov.uk/guidance/outward-processing-relief-opr>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H1 or I1.

**Declaration Type (D.E. 1/1):**

Enter code: IM.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be entered for this Procedure Code: A, C, D, F or Y.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
X	337 (Temporary Storage Declaration).	Enter the Temporary Storage Declaration or stock reference number.	Enter the goods item number from the Temporary Storage Declaration or stock reference.

<b>Document category</b>	<b>Previous document type</b>	<b>Previous document reference</b>	<b>Goods item identifier</b>
Y (supplementary declarations only – elements SDE*, DCR & DCS must be repeated in sequence when aggregation is used).	SDE (to represent the simplified declaration)	For SDE: Enter the MRN for the simplified declaration.	Enter the goods item number from the simplified declaration.
	DCR (to represent the DUCR).	For SDE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no's).	For SDE: Enter any part numbers associated with the DUCR.	
Z	355 (Entry Summary Declaration).	Enter the MRN for the Entry Summary Declaration.	Enter the goods item number from the Entry Summary Declaration.
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z (to represent the previous document).	MRN (Declaration/notification).	Enter the MRN of the export declaration used to enter the goods to OP.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please note that SDE represents the Simplified Declaration Procedure (SDP).

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, GEN45 procedure holder's consignment reference).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

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Coverage	AI statement code	Details to be declared
<i>Authorisation by Customs Declaration only: Special Procedure</i> Authorisation granted on the declaration at the time of entry to the procedure.	00100	Enter 'Discharge of Simplified Authorisation' for claims to OP. <b>Note:</b> <i>Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.</i>
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
Duty calculation override <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i>	OVR01	Enter 'Duty Override claimed' followed by a plain text description of the reason for the override. For example: Duty override claimed Outward Processing
Premises Name and Address. <b>Note:</b> <i>If the premises code in D.E.2/7 (Identification of Warehouse) is that of a UK allocated warehouse, do not complete a PREMS AI Statement.</i>	PREMS	Enter the full name, address and country of the warehouse where the goods can be examined. Enter the Premises Country Code as a suffix to the Premises Name and Address separated by '- '.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

All Outward Processing declarations:

INF2 form:

Enter:

Document code	Document identifier:	Document status
C604	INF2 reference number.	Enter code AE if you're authorised to use a 'globalised' INF2, otherwise enter AC.



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Required by holders of a full Outward Processing authorisation only:

Enter the OP authorisation number valid at the time of export:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C019	e.g. GB	OPO	Outward Processing authorisation number.

Document code	Document identifier:	Document status
9WKS	Reference number of the commercial records detailing the duty calculation.	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used to pay or secure customs duty, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-customs duty tax types in D.E.4/8 method of Payment codes.

All Outward Processing declarations:

C&E 1154 calculation sheet (see Public Notice 3001):

Enter:

Document code	Document identifier:	Document status
9WKS	Date of the C&E 1154.	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required for deferment when it is only being used to pay other taxes.

**Identification of warehouse (D.E 2/7):**

Enter:

Warehouse type	Warehouse identifier
codes: R (public type 1) S (public type 2)* T (public type 3)* U (private)	Followed by the warehouse reference number or warehouse ID.

\* Warehouse types S & T may not be used with any warehouse ID with a country code of GB.

**Holder of the authorisation identification number (D.E 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, SDE to be declared when Simplified Declaration Procedure is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	Enter the EORI number of the authorisation holder
Deferred Payment	DPO*	Enter the EORI number of the DAN holder
Outward Processing	OPO**	The EORI number of the authorisation holder of OP at export.

Authorisation type	Authorisation type code	Identifier
Authorisation for a private customs warehouse	CWP	The EORI number of the authorisation holder
Authorisation for a public customs warehouse Type 1	CW1	The EORI number of the authorisation holder
Authorisation for a public customs warehouse Type 2***	CW2**	The EORI number of the authorisation holder

\*CGU & DPO are only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\*Code OPO is only required when a full authorisation is held.

\*\*\* Code CW2\*\* cannot be used for GB.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Tax Base (D.E. 4/4):**

D.E. 4/4 is required where AI statement code OVR01 is entered in D.E. 2/2 (Additional Information). Enter the measurement unit code of 'GBP' followed by the value of the exported goods.

**Payable Tax Amount (D.E. 4/6):**

Enter the amount of revenue due against each tax type on the re-imported products as calculated on the C&E1154.

The amount of customs duties payable must be calculated on an Outward Processing relief calculation for imports sheet (C&E1154), as described in Notice 3001: Customs Special Procedures for the Union Customs Code.

Document code 9WKS should be entered in D.E. 2/3 (Document Codes) declaring the date of the C&E 1154.

**Total Taxes (D.E.4/7):**

Enter the total amount of taxes due on the goods. This should equal the amount of tax manually calculated for each tax type (as per D.E.4/6).

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Simplified Declaration Procedure (SDP) is being used, only MOP codes E or R may be used.

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the compensating products on importation.

**Location of Goods (D.E. 5/23):**

For goods being released to OP from a CW only.

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
CW authorisation	Enter 'GBBYCW'	Followed by the warehouse ID.

**Supervising Customs Office (D.E. 5/27):**

Enter the supervising customs office code applicable for the Outward Processing authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

For fully authorised traders, the Supervising Customs Office shown on the authorisation for Outward Processing, or;

Where an authorisation is granted under 'Authorisation by Customs Declaration', enter SPOFF code 'GBBEL004' for the HMRC National Imports Relief Unit (NIRU).

**Guarantee Type (D.E. 8/2)**

Enter Code `Y` where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where the Method of Payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Statistical Value (D.E. 8/6):**

The statistical value must be declared in GBP (£ sterling) as the value of the compensating products.

The statistical value must include:

- The value of the previously exported unprocessed goods plus
- The value added during the processing operation.

**Additional procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 6121:

**Union Additional Procedure Codes:**

B02, B03 & F15

**National Additional Procedure Codes:**

000, 1MO, 2CD, 2CG, 46P

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties not relieved under OP.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g. H1.
- Agents must have prior written approval from the authorisation holder to enter goods to outward processing on their behalf and ensure a copy of the declaration is returned to the holder.
- Entry under this Procedure Code is a declaration that:
  - The goods are eligible to claim outward processing relief.
  - Any additional security which may be needed will be provided.
  - All other conditions and requirements associated with claiming outward processing relief will be met.
    - The goods are eligible for removal from warehousing.
    - The goods will be removed from the warehouse stated in D.E. 2/7 (identification of warehouse) without delay and in the same state and conditions as declared.

- Any additional security which may be needed will be provided.
- Any duties and vat due must be accounted for unless otherwise suspended.
- All other conditions and requirements associated with removal from the customs warehouse procedure will be met.

**Additional documents needed:**

- A copy of the export entry and/or a copy of the departure message, clearly showing the MRN is needed.
- Where delivery is needed before production of the certificate of posting or details of the previous export entry have not been entered in D.E. 2/1 (Previous Documents), security for potential charges on the full value must be provided by deposit or guarantee.
- Form INF 2 is available to support claim to outward processing.
- A C&E 1154 has been completed to evidence the calculations used.
- Documentary evidence of the identity and value of the temporary exported goods.
- Evidence of repair costs where applicable.
- Copy of warranty document or other evidence, where applicable if any repair is free of charge.
- Where the OP authorisation was granted at the time of export under the Authorisation by Customs Declaration a copy of the authorisation letter issued by NIRU must be provided to Customs (on request) unless the MRN details of the export declaration have been declared in D.E. 2/1 (Previous Documents).
- Where an extended guarantee has been purchased with the goods or the replacement is chargeable, this will be liable to charges on re-importation.

**VAT**

The use of this requested procedure is dependent on the payment of any VAT, where applicable.

**Security Required**

No security is needed for tariff quota relief unless a claim to preferential rates or tariff quota cannot be confirmed from the supporting documents.

When replacements are imported under the Standard Exchange System (SES) with earlier importation, security for the potential Customs Duty on the full value is needed, by deposit or guarantee. Security will be discharged when evidence is produced of the subsequent export of the goods being replaced.

**Excise**

The use of this requested procedure is dependent on the payment of any excise duties, where applicable.

**61 22:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Re-importation of goods temporarily exported, simultaneously claiming customs duty and (where applicable) VAT relief granted under the outward processing (OP) procedure (Articles 259 & 262, EU Reg. No. 952/2013 (UCC)) for goods not covered by Procedure Code 61 21.

This procedure covers goods reimported after process, adaptation, reworking or making up outside the community, (other than under the procedures referred to under code 61 21). This code covers the following situations:

- The simultaneous application to textile products of the outward processing procedure and the economic outward processing procedure (Regulation (EC) No 3036/94).
- Temporary export of goods from the Union for repair, processing, adaptation, making up or reworking where no customs duties will be due at re-importation.

**Conditions for Use:**

This Procedure Code is used to claim duty (and where applicable VAT) relief, where the goods are being re-imported following temporary export under outward processing (Articles 259 - 262 EU Reg. No. 952/2013 (UCC)) for goods not covered by Procedure Code 61 21.

Any customs duties not relieved under OP must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

An OP authorisation, valid at the time of export, is needed to use this customs procedure, unless Additional Procedure Code (D.E. 1/11) B06 is used on both the previous export declaration, and the subsequent import declaration to signify 'VAT only' relief is being applied.

An authorisation, where required, may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

Goods may be re-imported by a different person to the person who originally exported the goods under OP.

Where goods are being released from a customs warehouse with a simultaneous claim to OP, D.E. 2/3, 3/39 & 2/7 should be completed with the relevant customs warehouse details.

Where goods are being released from a customs warehouse, a Customs Warehousing (CW) authorisation is needed to use this customs procedure, see conditions and requirements detailed in Notice 3001.

Where goods are being released to OP, a Customs Warehousing (CW) authorisation is needed to use this customs procedure, see conditions and requirements detailed in Notice 3001.

The MRN of this declaration must be provided to the warehousekeeper for their records as evidence that the goods have been entered to a customs procedure.

VAT relief cannot be claimed if the goods were sold while outside the European Union.

See conditions for use detailed in Notice 3001.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Codes used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under the Outward Processing (OP) procedure must be held. A duty calculation worksheet to verify any duty override calculations will be required (see D.E. 2/3 Document Codes).

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held at the time the goods were exported under OP, unless the declaration is for 'VAT only' relief (see Conditions above).

Where the additional declaration type used in D.E. 1/2 is: C, F or Y authorisation to use the Simplified Declaration Procedures (SDP) must also be held.

Additional declaration types (D.E. 1/2): C, F or Y cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in D.E. 2/2 may only be used with codes A and D in D.E. 1/2.

For Authorisations by Customs Declaration (simplified authorisation) the annual usage allowed is 3 per calendar year. Each individual transaction claiming the Authorisation by Customs Declaration is subject to a goods item value limit (D.E. 4/14) of £500,000. Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibition or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

Where goods are being released to OP from a customs warehouse (CW), the use of this procedure is subject to an authorisation being held for CW.

This Procedure Code may not be used with Entry in Declarant’s Records (EIDR).

**Notices:**

Information on OP can be found on Gov.UK:

<https://www.gov.uk/guidance/outward-processing-relief-opr>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H1 or I1.

**Declaration Type (D.E. 1/1):**

Enter code: IM.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be entered for this Procedure Code: A, C, D, F or Y.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

<b>Document category</b>	<b>Previous document type</b>	<b>Previous document reference</b>	<b>Goods item identifier</b>
X	337 (Temporary Storage Declaration).	Enter the Temporary Storage Declaration or stock reference number.	Enter the goods item number from the Temporary Storage Declaration or stock reference.
Y (supplementary declarations only – elements SDE*, DCR & DCS must be repeated in	SDE (to represent the simplified declaration)	For SDE: Enter the MRN for the simplified declaration.	Enter the goods item number from the simplified declaration.

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<b>Document category</b>	<b>Previous document type</b>	<b>Previous document reference</b>	<b>Goods item identifier</b>
sequence when aggregation is used).	DCR (to represent the DUCR).	For SDE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no's).	For SDE: Enter any part numbers associated with the DUCR.	
Z	355 (Entry Summary Declaration).	Enter the MRN for the Entry Summary Declaration.	Enter the goods item number from the Entry Summary Declaration.
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z (to represent the previous document).	MRN (Declaration/notification).	Enter the MRN of the export declaration used to enter the goods to OP.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please note that SDE represents the Simplified Declaration Procedure (SDP).



**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, GEN45 procedure holder’s consignment reference).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
<i>Authorisation by Customs Declaration only: Special Procedure Authorisation granted on the declaration at the time of entry to the procedure.</i>	00100	Enter ‘Discharge of Simplified Authorisation’ for claims to OP. <b>Note:</b> <i>Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.</i>
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
Duty calculation override <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i>	OVR01	Enter ‘Duty Override claimed’ followed by a plain text description of the reason for the override. For example: Duty override claimed Outward Processing
Premises Name and Address. <b>Note:</b> <i>If the premises code in D.E.2/7 (Identification of Warehouse) is that of a UK allocated warehouse, do not complete a PREMS AI Statement.</i>	PREMS	Enter the full name, address and country of the warehouse where the goods can be examined. Enter the Premises Country Code as a suffix to the Premises Name and Address separated by ‘-’.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

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All Outward Processing declarations:

INF2 form:

Enter:

Document code	Document identifier:	Document status
C604	INF2 reference number.	Enter code AE if you're authorised to use a 'globalised' INF2, otherwise enter AC.

Required by holders of a full Outward Processing authorisation only:

Enter the OP authorisation number valid at the time of export:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C019	e.g. GB	OPO	Outward Processing authorisation number.

Customs Warehouse authorisation details:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C517	e.g. GB	CWP (Private customs warehouse)	The customs warehouse authorisation number.
C518	e.g. GB	CW1 (public customs warehouse type1)	The customs warehouse authorisation number.
C519	e.g. GB	CW2* (public customs warehouse type 2)	The customs warehouse authorisation number.

Please note: CW2\* must not be used with GB.

Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.

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Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used to pay or secure customs duty, both codes C505 and C506 must be declared. These codes are not required when deferment when it is only being used for non-customs duty tax types in D.E. 4/8 Method of Payment Codes.

All Outward Processing declarations:

C&E 1154 calculation sheet (see Public Notice 3001):

Enter:

Document code	Document identifier:	Document status
9WKS	Date of the C&E 1154.	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required for deferment when it is only being used to pay other taxes.

**Identification of warehouse (D.E 2/7):**

Enter:

Warehouse type	Warehouse identifier
codes: R (public type 1) S (public type 2)* T (public type 3)* U (private)	Followed by the warehouse reference number or warehouse ID.

\* Warehouse types S & T may not be used with any warehouse ID with a country code of GB.

**Holder of the authorisation identification number (D.E 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, SDE to be declared when Simplified Declaration Procedure is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	Enter the EORI number of the authorisation holder
Deferred Payment	DPO*	Enter the EORI number of the DAN holder
Outward Processing	OPO**	The EORI number of the authorisation holder of OP at export.
Authorisation for a private customs warehouse	CWP	The EORI number of the authorisation holder
Authorisation for a public customs warehouse type 1	CW1	The EORI number of the authorisation holder
Authorisation for a public customs warehouse type 2***	CW2**	The EORI number of the authorisation holder

\*CGU & DPO are only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\*Code OPO is only required when a full authorisation is held.

\*\*\* Code CW2\*\* cannot be used with GB.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Tax Base (D.E. 4/4):**

D.E. 4/4 is required where AI statement code OVR01 is entered in D.E. 2/2 (Additional Information). Enter the measurement unit code of 'GBP' followed by the value of the exported goods.

**Payable Tax Amount (D.E. 4/6):**

Enter the amount of revenue due against each tax type on the re-imported products as calculated on the C&E1154.

The amount of customs duties payable must be calculated on an Outward Processing relief calculation for imports sheet (C&E1154), as described in Notice 3001: Customs Special Procedures for the Union Customs Code.

Document code 9WKS should be entered in D.E. 2/3 (Document Codes) declaring the date of the C&E 1154.

**Total Taxes (D.E.4/7):**

Enter the total amount of taxes due on the goods. This should equal the amount of tax manually calculated for each tax type (as per D.E.4/6).

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Simplified Declaration Procedure (SDP) is being used, only MOP codes E or R may be used.

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the compensating products on importation.

**Location of Goods (D.E. 5/23):**

For goods being released to OP from a CW only.

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
CW authorisation	Enter 'GBBYCW'	Followed by the warehouse ID.

**Supervising Customs Office (D.E. 5/27):**

Enter the supervising customs office code applicable for the Outward Processing authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

For fully authorised traders, the Supervising Customs Office shown on the authorisation for Outward Processing, or;

Where an authorisation is granted under 'Authorisation by Customs Declaration', enter SPOFF code 'GBBEL004' for the HMRC National Imports Relief Unit (NIRU).

**Guarantee Type (D.E. 8/2)**

Enter Code Y where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in D.E. 4/8 Method of Payment).

**Guarantee Reference (D.E. 8/3)**

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where the Method of Payment codes N or P are declared in D.E. 4/8 Method of Payment.

**Statistical Value (D.E. 8/6):**

The statistical value must be declared in GBP (£ sterling) as the value of the compensating products.

The statistical value must include:

- The value of the previously exported unprocessed goods plus
- The value added during the processing operation.

**Additional procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 6122:

**Union Additional Procedure Codes:**

F15

**National Additional Procedure Codes:**

000, 1MO, 2CD, 2CG, 46P, 48P

**Notes:**

The use of this requested procedure is dependent on the payment of any customs duties not relieved under OP.

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Where 'VAT only' relief is being applied for on the declaration, with use of Additional Procedure Code (D.E. 1/11) B06, a prior authorisation for OP is not required. However, to benefit from this relief Additional Procedure Code B06 must have also been entered on the previous export declaration. In addition, the export declaration must have been made under the appropriate export Procedure Code (D.E. 1/10) in the '22xx' series.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g. H1.
- Agents must have prior written approval from the authorisation holder to enter goods to outward processing on their behalf and ensure a copy of the declaration is returned to the holder.
- Entry under this Procedure Code is a declaration that:
  - The goods are eligible to claim outward processing relief.
  - Any additional security which may be needed will be provided.
  - All other conditions and requirements associated with claiming outward processing relief will be met.
- Entry under this Procedure Code is a declaration that:
  - The goods are eligible for removal from warehousing.
  - The goods will be removed from the warehouse stated in D.E. 2/7 (identification of warehouse) without delay and in the same state and conditions as declared.
  - Any additional security which may be needed will be provided.
  - Any duties and vat due must be accounted for unless otherwise suspended.
  - All other conditions and requirements associated with removal from the customs warehouse procedure will be met.

**Additional documents needed:**

- A copy of the export entry and/or a copy of the departure message, clearly showing the MRN is needed.
- Where delivery is needed before production of the certificate of posting or details of the previous export entry have not been entered in D.E. 2/1 (Previous Documents), security for potential charges on the full value must be provided by deposit or guarantee.
- Form INF 2 is available to support claim to outward processing.
- A C&E 1154 has been completed to evidence the calculations used.
- Documentary evidence of the identity and value of the temporary exported goods.
- Evidence of repair costs where applicable.

- Copy of warranty document or other evidence, where applicable if any repair is free of charge.
- Where OPT requirements are met, a DIT import licence is not needed for the processed goods.
- If the OPT requirements are not met, the processed goods may only be imported under the authority of a DIT licence.
- If the exported goods are imported into the UK without having been processed they may need a DIT import licence unless they are EU origin goods.
- Documentary proof of origin (DPO) will be needed for certain goods falling within Chapters 51 to 63 of the UK Trade Tariff. The appropriate document code for the DPO is required in D.E. 2/3 (Document Codes)
- Where an OP authorisation was granted at the time of export under the Authorisation by Customs Declaration a copy of the authorisation letter issued by NIRU must be provided to Customs (on request) unless the MRN details of the export declaration have been declared in D.E. 2/1 (Previous Documents).
- Where an extended guarantee has been purchased with the goods or the replacement is chargeable, this will be liable to charges on re-importation.

**VAT**

The use of this requested procedure is dependent on the payment of any VAT, where applicable.

**Security Required**

No security is needed for tariff quota relief unless a claim to preferential rates or tariff quota cannot be confirmed from the supporting documents.

When replacements are imported under the Standard Exchange System (SES) with earlier importation, security for the potential Customs Duty on the full value is needed, by deposit or guarantee. Security will be discharged when evidence is produced of the subsequent export of the goods being replaced.

**Excise**

The use of this requested procedure is dependent on the payment of any excise duties, where applicable.

**61 23:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release for free circulation of re-imported goods in an unaltered state simultaneously claiming Returned Goods Relief (RGR, Article 203 EU Reg. No. 952/2013 (UCC)) upon payment of any customs duties and other charges, where the goods were temporarily exported to a third country.

This Procedure Code may also be used where the goods are being released from a customs warehouse and claiming RGR.

**Conditions for Use:**

This Procedure Code is used to claim duty (and where applicable VAT and/ or excise duty) relief under RGR with simultaneous release for free circulation of goods re-imported in an unaltered state, where the goods were temporarily exported to a third country (Article 203 EU Reg. No. 952/2013 (UCC)).

Any customs duties or other charges previously refunded at export must be repaid prior to the release of the goods.

Any customs duties not relieved under RGR must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC)), in order for the goods to be released to this procedure.

Evidence must be available to demonstrate the Union status of the goods at their original export. The MRN of the export declaration must be declared as a previous document in D.E. 2/1.

Goods must return in an un-altered state, to the Union within 3 years of export (unless a waiver has been granted). A period of 6 years is allowed for Crown Servants.

No changes may be made to the goods, other than to maintain them in the same working condition as they were exported.

No changes may be made to the goods that will increase the value or upgrade the specification.

In order to be eligible for VAT relief at re-import, the legal declarant at export and re-import must be the same entity (the EORI number or named person shown in D.E. 3/1 or 3/2 at export and 3/15 or 3/16 at import must be the same).

VAT relief cannot be claimed if the goods were sold while outside the European Union unless the specific conditions in section 6 of Notice 236 are met.

**Release to RGR from a Customs Warehouse:**

Where goods are being released from a customs warehouse with a simultaneous claim to RGR, D.E. 2/3, 3/39 & 2/7 should be completed with the relevant customs warehouse details.

Where goods are being released to RGR, a Customs Warehousing (CW) authorisation is need to use this customs procedure, see conditions and requirements detailed in Notice 3001.

The MRN of this declaration must be provided to the warehousekeeper for their records as evidence that the goods have been entered to a customs procedure.

Please see Notice 236 for additional conditions for eligibility for RGR.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Codes used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Where goods are being released to RGR from a customs warehouse (CW), the use of this procedure is subject to an authorisation being held for CW.

Evidence of eligibility for customs duty relief under RGR must be held.

Goods must not have been exported for the purpose of repair or process.

Any revenue re-claimed at export must be re-paid at import (for example, VAT zero-rated for export must be paid at re-import).

Where the additional declaration type used in D.E. 1/2 is: C, F, Y or Z authorisation to use the Simplified Declaration Procedures (SDP) or Entry in Declarant's Records (EIDR) must also be held.

Where the INF document codes in D.E. 2/3 are declared, Entry in Declarant's Records (EIDR) may not be used.

**Notices:**

Information on RGR can be found on Gov.UK:

<https://www.gov.uk/guidance/importing-goods-from-outside-the-eu#reliefs-on-imports-for-export-or-re-export>

Notice 236: Returned Goods Relief

Notice 3001: customs special procedures for the Union Customs Code



**Declaration category:**

H1, H5, I1 or C21.

**Declaration Type (D.E. 1/1):**

Enter code: IM or CO.

For goods claiming RGR that have previously been re-introduced to the Custom Union in another Territory, (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (D.E. 1/1) should reflect the customs status of the goods:

- If the goods were re-introduced in another Territory, then the declaration type (D.E. 1/1) should be completed with code 'CO'. Code F15 must be declared in D.E. 1/11.
- If the goods are being re-introduced direct in the UK, then the declaration type (D.E. 1/1) should be completed with code 'IM'.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be used for this Customs Procedure: A, C, D, F, J, K, Y or Z.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
X	337 (Temporary Storage Declaration).	Enter the Temporary Storage Declaration or stock reference number.	Enter the goods item number from the Temporary Storage Declaration or stock reference.
Y (supplementary declarations only – elements SDE* or CLE*, DCR & DCS must be repeated in sequence when aggregation is used).	SDE (to represent the simplified declaration) or CLE (for the entry in declarant's records (EIDR)).	For SDE: Enter the MRN for the simplified declaration. For CLE: Enter the date of the EIDR	Enter the goods item number from the simplified declaration or the entry in declarants record's.
	DCR (to represent the DUCR).	For SDE & CLE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no's).	For SDE & CLE: Enter any part numbers associated with the DUCR.	

<b>Document category</b>	<b>Previous document type</b>	<b>Previous document reference</b>	<b>Goods item identifier</b>
Z	355 (Entry Summary Declaration).	Enter the MRN for the Entry Summary Declaration.	Enter the goods item number from the Entry Summary Declaration.
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z (to represent the previous document).	MRN (Declaration/notification).	Enter the MRN of the export declaration used to export the goods.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please note that SDE represents the Simplified Declaration Procedure (SDP) and CLE represents the Entry In Declarant's Records (EIDR) procedure.

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, GEN45 procedure holder's consignment reference).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
Relief claimed under Returned Goods Relief. Waiver of time limit claimed.	GEN03	Enter 'Waiver of time limit claimed'.
Relief claimed under Returned Goods Relief. RGR time limit extension to 6 years claimed by Crown Servants <i>Note: Crown Servants include diplomatic staff, armed forces, embassy and consular personnel. See Customs Information Paper 2017, no. 28 for details</i>	GEN3C	Enter 'RGR 6-year time limit claimed: Crown Servant'

Coverage	AI statement code	Details to be declared
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder, followed by 'Returned goods' which will identify that the goods are eligible for RGR and that no further customs documentation is required for release
Duty calculation override <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i>	OVR01	Enter 'Duty Override claimed' followed by a plain text description of the reason for the override.  For example: Duty override claimed RGR
Code used to declare: That the pallets or containers being re-imported by (foreign consignors name) were previously in free circulation in the EU: <ul style="list-style-type: none"> <li>• Are owned by the importer being returned within 3 years of the original export</li> <li>• Being returned to the importers who or on whose behalf they were previously exported for import free of duty</li> <li>• Being returned to the importers who originally declared the goods to export for import free of VAT</li> <li>• That the VAT and any customs duty previously chargeable on the pallets or containers or material used in their manufacture has been accounted for and not later refunded.</li> <li>• That the pallets or containers are eligible for RGR.</li> </ul>	PAL05	Enter 'RGR Pallets or Containers' followed by the consignor's name and date.
Premises Name and Address. <b>Note:</b> <i>If the premises code in D.E.2/7 (Identification of Warehouse) is that of a UK allocated warehouse, do not complete a PREMS AI Statement.</i>	PREMS	Enter the full name, address and country of the warehouse where the goods can be examined.  Enter the Premises Country Code as a suffix to the Premises Name and Address separated by '-'. `-`.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

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This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Enter the following for the INF3 form (Form C&E 1158):

An INF3 is only required where RGR triangulation applies (see Notice 236, section 2.3 for details)

Document code	Document identifier	Document status
C605	Enter the INF3 reference number	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

Additional RGR national document codes which may be required:

Enter the following for the C1314 (RGR claim form):

Document code	Document identifier	Document status
1314	Enter the MRN of the export declaration the RGR claim relates to	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

Enter the following for the C&E1246 (RGR duplicate lists):

Document code	Document identifier	Document status
1246	Enter the MRN of the export declaration the RGR claim relates to	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

For use where RGR is claimed on IP goods:

Enter the IP authorisation number valid at the time the IP goods were exported:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C601	e.g. GB	IPO	Inward Processing authorisation number.

Enter the following for the INF1 form (Form C&E 1143):

An INF1 is only required where IP triangulation applies and where the goods are claiming RGR at re-import (see Notice 236, section 2.3 for details). Revenue may be payable on these goods, see Additional Procedure Codes (D.E. 1/11) F04 and F07 for details

Document code	Document identifier	Document status
C603	Enter the INF1 reference number.	Use document status code AE if authorised for globalised INF1s (certification not required). Otherwise, use status code AC if certification is required.

Inward Processing declarations where Article 86(3) UCC customs debt rules are being used:

Enter:

Document code	Document identifier:	Document status
9WKS	Reference number of the commercial records detailing the duty calculation	the document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate

Customs Warehouse authorisation details:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C517	e.g. GB	CWP ( <i>Private Customs Warehouse</i> )	The customs warehouse authorisation number.
C518	e.g. GB	CW1 ( <i>public customs warehouse type 1</i> )	The customs warehouse authorisation number.
C519	e.g. FR	CW2* ( <i>public customs warehouse type 2</i> )	The customs warehouse authorisation number.

\*Please note: CW2 must not be used with GB.

Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used to pay or secure customs duty, both codes C505 and C506 must be declared. These codes are not required when deferment when it is only being used for non-customs duty tax types in D.E. 4/8 Method of Payment Codes.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required for deferment when it is only being used to pay other taxes.

**Identification of warehouse (D.E 2/7):**

Enter:

Warehouse type	Warehouse identifier
codes: R (public type 1) S (public type 2)* T (public type 3)* U (private)	Followed by the warehouse reference number or warehouse ID.

\* Warehouse types S & T may not be used with any warehouse ID with a country code of GB.

**Holder of the authorisation identification number (D.E 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, EIR to be declared when EIDR is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	Enter the EORI number of the authorised holder.
Deferred Payment	DPO*	Enter the EORI number of the DAN holder.
Authorisation for the use of inward processing procedure	IPO**	Enter the EORI number of the Inward Processing authorisation holder.

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Authorisation for a private customs warehouse	CWP	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 1	CW1	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 2***	CW2**	The EORI number of the authorisation holder.

\*CGU & DPO are only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\*Code IPO is only required when RGR is being claimed in relation to IP goods and a full IP authorisation was held at the time the IP goods were exported.

\*\*\*Code CW2\*\* cannot be used with GB.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Tax Base (D.E. 4/4):**

D.E. 4/4 is required where AI statement code OVR01 is entered in D.E. 2/2 (Additional Information). Enter the measurement unit code of 'GBP' followed by the value of the exported goods.

**Payable Tax Amount (D.E. 4/6):**

Enter the amount of revenue due against each tax type on the re-imported products as calculated on the C1314.

The amount of customs duties payable must be calculated on an RGR claim form (C1314), as described in Notice 236: Returned Goods Relief.

Document code 1314 should be entered in D.E. 2/3 (Document Codes) declaring the MRN of the export declaration.

Document code 9WKS should be entered in D.E. 2/3 (Document Codes) where GEN86 is being used.

**Total Taxes (D.E.4/7):**

Enter the total amount of taxes due on the goods. This should equal the amount of tax manually calculated for each tax type (as per D.E.4/6).

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Simplified Declaration Procedure (SDP) or Entry in Declarant's Records (EIDR) is being used, only MOP codes E or R may be used.

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the products on re-importation.

**Location of Goods (D.E. 5/23):**

For goods being released to RGR from a CW only.

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
CW authorisation	Enter 'GBBYCW'	Followed by the warehouse ID.

**Supervising Customs Office (D.E. 5/27)**

Enter the supervising customs office code 'GBBEL004' for the HMRC National Imports Relief Unit (NIRU).

**Additional procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 6123:

**Union Additional Procedure Codes:**

F01, F02, F03, F05 & F15

**National Additional Procedure Codes:**

000, 1VW, 1XW

**Notes:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g. H1.
- The INF1 must be used to provide the information on the original entry of the goods to IP in the other Member State.
- Agents must have prior written approval from the importer to enter goods to RGR on their behalf and ensure a copy of the declaration is returned to the holder.
- Notice 236: Returned Goods Relief section 9 defines what is meant by 'Goods in free circulation'.
- All supporting materials (for example rope, wood and plastic) used for the storage and protection of the goods are also eligible for relief.
- Evidence of export and free circulation status as described in Notice 236: Returned Goods Relief except where the export declaration reference is quoted in D.E. 2/1 (Previous Documents).

Entry under this Procedure Code is a declaration that:

- If claiming duty relief (use Additional Procedure Code F01 in D.E. 1/11 when claiming duty relief only):
  - The goods are eligible to claim RGR.
  - Any additional security which may be needed will be provided.
  - All other conditions and requirements associated with claiming RGR have been met.
  - The goods were in free circulation when previously exported from the customs territory of the EU of Territory with which the EU has formed a customs union.
  - The goods are being entered for free circulation within 3 years of them being exported from that territory unless a valid waiver is claimed. A period of 6 years is allowed for Crown Servants.
  - If the waiver of the 3-year time limit for reimportation is claimed due to special circumstances, insert 'Waiver of time limit claimed' in D.E.2/2 as a GEN03 AI Statement. This waiver must be shown to be reasonable to HMRC when requested.
  - The goods haven't undergone any process or repair outside that territory other than routine maintenance to keep them in good condition, or handling which only altered the goods appearance, for example attaching operating instructions in foreign languages.
- If claiming VAT relief (use Additional Procedure Code F05 in D.E. 1/11 to claim duty and VAT relief), it is a further declaration that:
  - the goods were exported from the EU by the importer or on their behalf.
  - any VAT due on the goods was paid and not refunded on export from the EU.



- If claiming Excise Duty relief (use Additional Procedure Code F05 in D.E. 1/11 to claim duty, VAT and/or excise duty relief), it is a further declaration that:
  - The goods were previously exported from the UK
  - Excise Duty has been paid in full on the goods and not subsequently refunded;or
  - Any excise drawback or allowance obtained at export is being repaid against this declaration.
- For RGR on free circulation goods reimported from the VAT special territories or countries having a customs union with the EU, use Additional Procedure Code F15 in D.E. 1/11.
- For free circulation goods declared to RGR from a customs warehouse, use code 1RL in D.E. 1/11.
- CAP goods must be declared using the appropriate Additional Procedure Codes in D.E. 1/11: F02 or F03.
  - Entry under this Procedure Code is a declaration that:
    - The goods are eligible for removal from warehousing.
    - The goods will be removed from the warehouse stated in D.E. 2/7 (identification of warehouse) without delay and in the same state and conditions as declared.
    - Any additional security which may be needed will be provided.
    - Any duties and vat due must be accounted for unless otherwise suspended.
    - All other conditions and requirements associated with removal from the customs warehouse procedure will be met.

The types of goods eligible to claim RGR are:

- Returned personal effects and vehicles
  - Returned personal effects, sports equipment or vehicles previously exported from the EU. Relief is available for everyone who brings back personal effects, sports equipment or a vehicle back into the EU. See paragraph 4.1, Notice 236: Returned Goods Relief for further details.
- Returned professional and commercial equipment
  - Anyone who brings goods back into the EU that have been hired, leased or loaned outside the EU.
- Unprocessed goods originally exported under the Outward Processing (OP) procedure
  - Any goods which were exported under the OP procedure and which remain unprocessed on re-import and which remain in the same state as they were when originally exported.
- Goods previously entered to the Inward Processing (IP) procedure in the EU
  - You can claim RGR on the re-importation of goods originating outside the EU and are non-free circulation goods, which were previously entered to the IP procedure in the EU. See paragraph 3.4, Notice 236: Returned Goods Relief for further details.
- Goods previously entered to the End Use procedure in the EU
  - You can claim RGR on the re-importation of goods previously entered to free circulation in the EU, with relief from duty and or VAT, under the End Use procedure. See paragraph 3.5, Notice 236: Returned Goods Relief for further details.
- Goods temporarily exported using the ATA or CPD carnet procedure
  - You can claim RGR on the re-importation of goods temporarily exported from the EU using an ATA or CPD carnet. See paragraph 3.1, Notice 236: Returned Goods Relief for details.
- Re-imported pallets and containers
  - Please follow and copy the statement in D.E. 2/2 (Additional Information) for code PAL 05.
  - However, packaging (for example shrink wrap or any packaging not suitable for re-use), can't be claimed under RGR relief.

**61 31:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release for free circulation of re-imported IP compensating products returning in an unaltered state simultaneously claiming Returned Goods Relief (RGR, Articles 203, 223(2)(c) & 256 EU Reg. No. 952/2013 (UCC)) upon payment of any customs duties and other charges, where the Inward Processing compensating products were previously declared for permanent export to a third country.

**Conditions for Use:**

This Procedure Code is used to claim duty (and where applicable VAT and/ or excise duty) relief under RGR with simultaneous release for free circulation of IP compensating products re-imported in an unaltered state, where the IP compensating products were previously declared for permanent export (Articles 203, 223(2)(c) & 256 EU Reg. No. 952/2013 (UCC)).

An Inward Processing (IP) authorisation, valid at the time the compensating products were exported, is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration). See conditions and requirements detailed in Notice 3001.

Any customs duties or other charges previously refunded at export must be repaid prior to the release of the goods.

Any customs duties not relieved under RGR must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure. The revenue calculations will be based on the exported IP compensating products.

Evidence must be available to demonstrate the Union status of the goods at their original export. Use of this procedure code is dependent on the prior export of compensating products having taken place. The MRN of the prior export declaration must be included as a previous document reference in D.E. 2/1.

The compensating products must return in an un-altered state, to the Union within 3 years of export (unless a waiver has been granted).

No changes may be made to the goods, other than to maintain them in the same working condition as they were exported.

No changes may be made to the goods that will increase the value or upgrade the specification.

In order to be eligible for VAT relief at re-import, the legal declarant at export and re-import must be the same entity (the EORI number or named person shown in D.E. 3/1 or 3/2 at export and 3/15 or 3/16 at import must be the same).

VAT relief cannot be claimed if the goods were sold while outside the European Union unless the specific conditions in section 6 of Notice 236 are met.

Please see Notice 236 for additional conditions for eligibility for RGR.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Codes used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under RGR must be held.

Goods must not have been exported for the purpose of repair or process.

Any revenue re-claimed at export must be re-paid at import (for example, VAT zero-rated for export must be paid at re-import).

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held for IP at the time the compensating products were exported.

Where the additional declaration type used in D.E. 1/2 is: C, F, Y or Z authorisation to use the Simplified Declaration Procedures (SDP) or Entry in Declarant's Records (EIDR) must also be held.

Where the INF document codes in D.E. 2/3 are declared, Entry in Declarant's Records (EIDR) may not be used.

**Notices:**

Information on RGR can be found on Gov.UK:

<https://www.gov.uk/guidance/importing-goods-from-outside-the-eu#reliefs-on-imports-for-export-or-re-export>

Notice 236: Returned Goods Relief

Information can be found on Inward Processing on Gov.UK:

<https://www.gov.uk/guidance/inward-processing>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H1, H5, I1 or C21.

**Declaration Type (D.E. 1/1):**

Enter code: IM or CO.

For goods claiming RGR that have previously been re-introduced to the Custom Union in another Territory, (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (D.E. 1/1) should reflect the customs status of the goods:

- If the goods were re-introduced in another Territory, then the declaration type (D.E. 1/1) should be completed with code 'CO'. Code F15 must be declared in D.E. 1/11.
- If the goods are being re-introduced direct in the UK, then the declaration type (D.E. 1/1) should be completed with code 'IM'.

**Additional Declaration Type (D.E. 1/2):**

The following codes may be used for this Customs Procedure: A, C, D, F, J, K, Y or Z.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

<b>Document category</b>	<b>Previous document type</b>	<b>Previous document reference</b>	<b>Goods item identifier</b>
X	337 (Temporary Storage Declaration).	Enter the Temporary Storage Declaration or stock reference number.	Enter the goods item number from the Temporary Storage Declaration or stock reference.
Y (supplementary declarations only – elements SDE* or CLE*, DCR & DCS must be repeated in sequence when aggregation is used).	SDE (to represent the simplified declaration) or CLE (for the entry in declarant’s records (EIDR)).	For SDE: Enter the MRN for the simplified declaration. For CLE: Enter the date of the EIDR	Enter the goods item number from the simplified declaration or the entry in declarants record’s.
	DCR (to represent the DUCR).	For SDE & CLE: Enter the DUCR assigned in the commercial records to the consignment.	
	DCS (to represent any DUCR part no’s).	For SDE & CLE: Enter any part numbers associated with the DUCR.	
Z	355 (Entry Summary Declaration).	Enter the MRN for the Entry Summary Declaration.	Enter the goods item number from the Entry Summary Declaration.
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z (to represent the previous document).	MRN (Declaration/notification).	Enter the MRN of the export declaration used to export the IP compensating products.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no’s).	Enter any part numbers associated with the DUCR (as appropriate).	

\*Please note that SDE represents the Simplified Declaration Procedure (SDP) and CLE represents the Entry In Declarant’s Records (EIDR) procedure.

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, GEN45 procedure holder’s consignment reference).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
Relief claimed under Returned Goods Relief. Waiver of time limit claimed.	GEN03	Enter ‘Waiver of time limit claimed’.
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder, followed by ‘Returned goods’ which will identify that the goods are eligible for RGR and that no further customs documentation is required for release
<i>Use with A.86(3) UCC debt rules only:</i> Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules. This AI code must be used with D.E.1/11 Additional Procedure Code F44. See D.E.1/11 Additional Procedure Code notes for details.	GEN86	Enter ‘Article 86(3)’.
Duty calculation override <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i>	OVR01	Enter ‘Duty Override claimed’ followed by a plain text description of the reason for the override. For example: Duty override claimed RGR

Coverage	AI statement code	Details to be declared
<p>Code used to declare: That the pallets or containers being re-imported by (foreign consignors name) were previously in free circulation in the EU:</p> <ul style="list-style-type: none"> <li>• Are owned by the importer being returned within 3 years of the original export</li> <li>• Being returned to the importers who or on whose behalf they were previously exported for import free of duty</li> <li>• Being returned to the importers who originally declared the goods to export for import free of VAT</li> <li>• That the VAT and any customs duty previously chargeable on the pallets or containers or material used in their manufacture has been accounted for and not later refunded.</li> <li>• That the pallets or containers are eligible for RGR.</li> </ul>	PAL05	Enter 'RGR Pallets or Containers' followed by the consignor's name and date.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Enter the following for the INF3 form (Form C&E 1158):

An INF3 is only required where RGR triangulation applies (see Notice 236, section 2.3 for details)

Document code	Document identifier	Document status
C605	Enter the INF3 reference number	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

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Additional RGR national document codes which may be required:

Enter the following for the C1314 (RGR claim form):

Document code	Document identifier	Document status
1314	Enter the MRN of the export declaration the RGR claim relates to	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

Enter the following for the C&E1246 (RGR duplicate lists):

Document code	Document identifier	Document status
1246	Enter the MRN of the export declaration the RGR claim relates to	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

For use where RGR is claimed on IP goods:

Enter the IP authorisation number valid at the time the compensating products were exported:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C601	e.g. GB	IPO	Inward Processing authorisation number.

Enter the following for the INF1 form (Form C&E 1143):

An INF1 is only required where IP triangulation applies and where the goods are claiming RGR at re-import (see Notice 236, section 2.3 for details). Revenue may be payable on these goods, see Additional Procedure Codes (D.E. 1/11) F04 and F07 for details

Document code	Document identifier	Document status
C603	Enter the INF1 reference number.	Use document status code AE if authorised for globalised INF1s (certification not required). Otherwise, use status code AC if certification is required.

Inward Processing declarations where Article 86(3) UCC customs debt rules are being used:

Enter:

Document code	Document identifier:	Document status
9WKS	Reference number of the commercial records detailing the duty calculation	the document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate

Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee.
C506	e.g., GB	DPO	Enter the Deferment Account Number being used to pay the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used to pay or secure customs duty, both codes C505 and C506 must be declared. They are not required for deferment when it is only being used to pay other taxes.

**Deferred Payment (D.E. 2/6):**

This data element must be completed when codes E or R are declared in D.E. 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in D.E. 2/3 and authorisation codes CGU and DPO declared in D.E. 3/39 when deferred payment is being used for customs duty purposes. They are not required for deferment when it is only being used to pay other taxes.

**Holder of the authorisation identification number (D.E 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, EIR to be declared when EIDR is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.



<b>Authorisation type</b>	<b>Authorisation type code</b>	<b>Identifier</b>
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	Enter the EORI number of the authorised holder
Deferred Payment	DPO*	Enter the EORI number of the DAN holder
Authorisation for the use of inward processing procedure	IPO**	Enter the EORI number of the Inward Processing authorisation holder

\*CGU & DPO are only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

\*\*Code IPO is only required when RGR is being claimed in relation to IP goods.

**Tax Type (D.E. 4/3):**

Enter the appropriate tax type using the codes from **Appendix 8: D.E. 4/3: Tax Types** for each tax to be paid or secured.

**Tax Base (D.E. 4/4):**

D.E. 4/4 is required where AI statement code OVR01 is entered in D.E. 2/2 (Additional Information). Enter the measurement unit code of 'GBP' followed by the value of the exported IP compensating products.

**Payable Tax Amount (D.E. 4/6):**

Enter the amount of revenue due against each tax type on the re-imported products as calculated on the C1314.

The amount of customs duties payable must be calculated on an RGR claim form (C1314, as described in Notice 236: Returned Goods Relief.

Document code 1314 should be entered in D.E. 2/3 (Document Codes) declaring the MRN of the export declaration.

Document code 9WKS should be entered in D.E. 2/3 (Document Codes) where GEN86 is being used.

**Total Taxes (D.E.4/7):**

Enter the total amount of taxes due on the goods. This should equal the amount of tax manually calculated for each tax type (as per D.E.4/6).

**Method of Payment (D.E. 4/8):**

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from **Appendix 9: D.E. 4/8: Method of Payment Codes**.

When Simplified Declaration Procedure (SDP) or Entry in Declarant's Records (EIDR) is being used, only MOP codes E or R may be used.

**Item Price/Amount (D.E. 4/14):**

The declared values or prices must be the values or prices of the IP compensating products on re-importation.

**Supervising Customs Office (D.E. 5/27)**

Enter the supervising customs office code 'GBBEL004' for the HMRC National Imports Relief Unit (NIRU).

**Additional procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 6131:

**Union Additional Procedure Codes:**

F04, F07 & F15

**National Additional Procedure Codes:**

000, 1RC, 2CD, 2CG

**Notes:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category e.g. H1.
- Code F44 may not be used on the re-import declaration unless F44 was also quoted on the original declaration (in D.E.1/11 (Additional Procedure Code) placing the goods under IP and the previous export declaration.
- The INF1 must be used to provide the information on the original entry of the goods to IP in the other Member State.
- Agents must have prior written approval from the importer to enter goods to RGR on their behalf and ensure a copy of the declaration is returned to the holder.
- Notice 236: Returned Goods Relief section 9 defines what is meant by 'Goods in free circulation'.
- All supporting materials (for example rope, wood and plastic) used for the storage and protection of the goods are also eligible for relief.
- Evidence of export and free circulation status as described in Notice 236: Returned Goods Relief except where the export declaration reference is quoted in D.E. 2/1 (Previous Documents).

Entry under this Procedure Code is a declaration that:

- The compensating products were previously exported. Evidence to support this claim must be provided to Customs on request.
- If claiming duty relief (use Additional Procedure Code F01 in D.E. 1/11 when claiming duty relief only):
  - The goods are eligible to claim RGR.
  - Any additional security which may be needed will be provided.
  - All other conditions and requirements associated with claiming RGR have been met.
  - The goods were in free circulation when previously exported from the customs territory of the EU of Territory with which the EU has formed a customs union.
  - The goods are being entered for free circulation within 3 years of them being exported from that territory unless a valid waiver is claimed.
  - If the waiver of the 3-year time limit for reimportation is claimed due to special circumstances, insert 'Waiver of time limit claimed' in D.E.2/2 as a GEN03 AI Statement. This waiver must be shown to be reasonable to HMRC when requested.
  - The goods haven't undergone any process or repair outside that territory other than routine maintenance to keep them in good condition, or handling which only altered the goods appearance, for example attaching operating instructions in foreign languages.

- If claiming VAT relief (use Additional Procedure Code F05 in D.E. 1/11 to claim duty and VAT relief), it is a further declaration that:
  - the goods were exported from the EU by the importer or on their behalf.
  - any VAT due on the goods was paid and not refunded on export from the EU.
- If claiming Excise Duty relief (use Additional Procedure Code F05 in D.E. 1/11 to claim duty, VAT and/or excise duty relief), it is a further declaration that:
  - The goods were previously exported from the UK
  - Excise Duty has been paid in full on the goods and not subsequently refunded;
  - or
  - Any excise drawback or allowance obtained at export is being repaid against this declaration.
- For RGR on free circulation goods reimported from the VAT special territories or countries having a customs union with the EU, use Additional Procedure Code F15 in D.E. 1/11.
- For free circulation goods declared to RGR from a customs warehouse, use code 1RL in D.E. 1/11.
- CAP goods must be declared using the appropriate Additional Procedure Codes in D.E. 1/11: F02 or F03.

The types of goods eligible to claim RGR are:

- Returned personal effects and vehicles
  - Returned personal effects, sports equipment or vehicles previously exported from the EU. Relief is available for everyone who brings back personal effects, sports equipment or a vehicle back into the EU. See paragraph 4.1, Notice 236: Returned Goods Relief for further details.
- Returned professional and commercial equipment
  - Anyone who brings goods back into the EU that have been hired, leased or loaned outside the EU.
- Goods previously entered to the Inward Processing (IP) procedure in the EU
  - You can claim RGR on the re-importation of goods originating outside the EU and are non-free circulation goods, which were previously entered to the IP procedure in the EU. See paragraph 3.4, Notice 236: Returned Goods Relief for further details.
- Re-imported pallets and containers
  - Please follow and copy the statement in D.E. 2/2 (Additional Information) for code PAL 05.
  - However, packaging (for example shrink wrap or any packaging not suitable for re-use), can't be claimed under RGR relief.

○

**Requested Procedure 71: Entry to a Customs Warehouse (CW)**

This Appendix contains the specific completion rules instructions for the 71-series Procedure Codes for Data Element 1/10 for Imports.

Use the index list below and the Procedure Codes completion notes to help you identify the correct code to use and for guidance on how to complete the declaration.

This Appendix includes Procedure Codes:

71 00: .....	2
71 10: .....	7
71 21: .....	12
71 22: .....	19
71 23: .....	26
71 51: .....	33
71 53: .....	40
71 54: .....	47
71 71: .....	53
71 78: .....	58

**Notes:**

The completion notes in this Appendix are a supplement to the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide.

This Appendix only contains any additional completion notes for each 4-digit Procedure Code and does not constitute full guidance on how the declaration should be completed.

Only one 4-digit Procedure Code can be declared against each goods item in D.E. 1/10, however, this may be tailored to the specific circumstances for the goods treatment by the use of multiple Additional Procedure Codes in D.E. 1/11.

These completion notes are supplemented by the D.E. 1/11 Additional Procedure Code Notes and therefore any instructions relating to the Additional Procedure Code (3-digit code for D.E. 1/11) are not included here and must be read in addition to this Appendix.

**71 00:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release to a Customs Warehouse where the goods have not been subject to any previous procedure (Article 240 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim a suspension from customs duties and other charges for goods entered to a Customs Warehouse (CW).

A Customs Warehousing (CW) authorisation is needed to use this customs procedure. See conditions and requirements detailed in Notice 3001.

A Customs Comprehensive Guarantee (CCG) is required to be authorised for Customs Warehousing (Articles 95 & 195 EU Reg. No. 952/2013 (UCC)).

Goods liable to customs duty and/ or other charges, must be entered to an approved customs warehouse (CW) in order to suspend the payment of any customs duty or charges.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Use of this procedure is subject to an authorisation for a Customs Warehouse (CW) being held for the premises declared in D.E. 2/7 (Identification of Warehouse).

The goods must be entered to an approved CW premises, declared in D.E. 2/7 (Identification of Warehouse) of the declaration, in order to suspend the import duties and other charges.

Goods can only be entered to CW where the CW is specifically authorised to receive them.

Where the Additional Declaration Type used in D.E. 1/2 is: C or F, authorisation to use the Simplified Declaration Procedures (SDP) must also be held.

Entry in Declarant's Records (EIDR) may not be used to both enter and remove the goods from the customs warehousing procedure. Declarant's intending to use EIDR to remove the goods from the warehouse at a later date should use an alternative method to enter them using this Procedure Code.

**Notices:**

Information can be found on Customs Warehousing on Gov.UK:

<https://www.gov.uk/guidance/customs-warehousing>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H2, I1 or C21.

**Declaration Type (D.E. 1/1):**

Enter code: IM or CO (for VAT only warehousing).

For goods released to a customs warehouse that have Customs Union status (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (D.E. 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'CO'. Code F15 must be declared in D.E. 1/11 (Additional Procedure Code).
- If the goods do not have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'IM'.

**Additional Declaration Type (D.E. 1/2):**

The following codes may entered for this Procedure Code: A, C, D, F, J, or K.

The obligation to lodge a supplementary declaration shall be waived where the goods are placed under a customs warehousing procedure (Article 167 (2)(a) EU Reg. No. 952/2013 (UCC)). There is therefore no requirement to submit a supplementary declaration using Additional Declaration Types Y or Z for this Procedure Code.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
X	337 (Temporary Storage Declaration)	Enter the Temporary Storage Declaration or stock reference	Enter the goods item number from the Temporary Storage Declaration or stock reference
Z	355 (Entry Summary Declaration)	Enter the MRN for the Entry Summary Declaration	Enter the goods item number from the Entry Summary Declaration
Z (to represent the previous document)	ZZZ (for any other previous reference)	Enter another recognisable reference number (for example stock reference)	Enter the goods item number from the previous document
Z	DCR (to represent the DUCR)	Enter the DUCR assigned in the commercial records to the consignment (as appropriate)	
	DCS (to represent any DUCR part no's)	Enter any part numbers associated with the DUCR (as appropriate)	

\*Please note that code Y for the SDE and CLE elements are not included here as the supplementary declaration is waived on entry to a Customs Warehouse for the Simplified Declaration Procedure (SDP) and Entry in Declarant’s Records (EIDR).

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, PREMS statement to identify the warehouse).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI statement code	Details to be declared
Premises Name and Address. <i>Note: If the premises code in D.E. 2/7 (Identification of Warehouse) is that of a UK allocated warehouse, do not complete a PREMS AI Statement.</i>	PREMS	Enter the full name, address and country of the warehouse where the goods can be examined.  Enter the Premises Country Code as a suffix to the Premises Name and Address separated by a ‘-’.
Claims to preference for goods being entered for customs warehousing where a preference claim will be made on their removal.	WHSRP	Where a preferential rate of duty is to be claimed on removal from the customs warehouse, enter the type of preference claimed for example. GSP, ACP, EFTA etc.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C514 to be declared when Entry in Declarant’s Records (EIDR) is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Customs Warehouse authorisation details:

Enter the appropriate document code from the table below to indicate the type of customs warehouse authorisation held:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C517	e.g. GB	CWP ( <i>Private Customs Warehouse</i> )	The customs warehouse authorisation number.
C518	e.g. GB	CW1 ( <i>public customs warehouse type 1</i> )	The customs warehouse authorisation number.
C519	e.g. FR	CW2* ( <i>public customs warehouse type 2</i> )	The customs warehouse authorisation number.

\*Please note: CW2 must not be used with GB.



Comprehensive guarantee:

Enter the reference number for the comprehensive guarantee for the warehouse premises:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee used to secure the CW authorisation.

**Identification of warehouse (D.E 2/7):**

Enter:

Warehouse type	Warehouse identifier
codes: R (public type 1) S (public type 2)* T (public type 3)* U (private)	Followed by the warehouse reference number or warehouse ID.

\* Warehouse types S & T may not be used with any warehouse ID with a country code of GB.

**Holder of the authorisation identification number (D.E. 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, CWP to be declared for a Private Customs Warehouse). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU	Enter the EORI number of the authorisation holder
Authorisation for a private customs warehouse	CWP	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 1	CW1	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 2*	CW2*	The EORI number of the authorisation holder.

\*CW2 cannot be used with GB.

**Supervising customs office (D.E. 5/27):**

Enter the supervising customs office code applicable for the Customs Warehouse authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

**Guarantee Type (D.E. 8/2)**

Enter the type of comprehensive guarantee authorisation held as security for the CW:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

**Guarantee Reference (D.E. 8/3)**

Enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

**Additional Procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 7100:

**Union Additional Procedure Codes:**

F15

**National Additional Procedure Codes:**

000, 1VW, 2CD, 2CG

**Notes:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a single Customs declaration must all be in the same declaration category e.g. H2.
- Agents must have prior written approval from the authorisation holder to enter goods to customs warehousing on their behalf and ensure a copy of the declaration is returned to the holder.
- Entry under this Customs Procedure is a declaration that:
  - The goods are eligible for warehousing.
  - The goods will be entered to the warehouse stated in D.E. 2/7 (Identification of Warehouse) without delay and in the same state and condition as at importation.
  - Any additional security which may be needed will be provided.
  - All other conditions and requirements associated with entry of the goods to the customs warehouse procedure will be met.
- All items on the customs declaration must be entered to the same warehouse and have the requested procedure code of 71 (as the first and second digit) in D.E. 1/10 (Procedure Code).

**Security Required**

While under the customs warehousing procedure, all import duties and charges are suspended. This is conditional upon a guarantee being provided to secure the potential customs debt.

**71 10:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Re-import of goods, previously declared for permanent export to a third country, to a Customs Warehouse (Article 240 EU Reg. No. 952/2013 (UCC)) on their return, pending their release to free circulation. The goods may only be warehoused where their release to free circulation is prohibited until the necessary documentation is obtained.

**Conditions for Use:**

This Procedure Code is used to suspend the application of customs formalities relating to the release of the goods for free circulation. This includes the suspension of the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)) whilst the goods are held in the Customs Warehouse. These formalities must be completed on their eventual removal from the warehouse.

A suitable warehousing authorisation is required to cover any special storage requirements relating to the nature of the goods.

A Customs Warehousing (CW) authorisation is needed to use this customs procedure. See conditions and requirements detailed in Notice 3001.

A Customs Comprehensive Guarantee (CCG) is required to be authorised for Customs Warehousing (Articles 95 & 195 EU Reg. No. 952/2013 (UCC)).

Goods liable to customs duty and/ or other charges, must be entered to an approved customs warehouse (CW) in order to suspend the payment of any customs duty or charges.

Evidence must be available to demonstrate the status of the goods at their original export. The MRN of the export declaration must be declared as a previous document in D.E. 2/1.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Use of this procedure is subject to an authorisation for a Customs Warehouse (CW) being held for the premises declared in D.E. 2/7 (Identification of Warehouse).

The goods must be entered to an approved CW premises, declared in D.E. 2/7 (Identification of Warehouse) of the declaration, in order to suspend the import duties and other charges.

Goods can only be entered to CW where the CW is specifically authorised to receive them.

Where the Additional Declaration Type used in D.E. 1/2 is: C or F, authorisation to use the Simplified Declaration Procedures (SDP) must also be held.

Entry in Declarant's Records (EIDR) may not be used to both enter and remove the goods from the customs warehousing procedure. Declarant's intending to use EIDR to remove the goods from the warehouse at a later date should use an alternative method to enter them using this Procedure Code.

**Notices:**

Information can be found on Customs Warehousing on Gov.UK:

<https://www.gov.uk/guidance/customs-warehousing>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H2, I1 or C21.

**Declaration Type (D.E. 1/1):**

Enter code: IM or CO (for VAT only warehousing).

For goods released to a customs warehouse that have Customs Union status (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (D.E. 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'CO'. Code F15 must be declared in D.E. 1/11 (Additional Procedure Code).
- If the goods do not have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'IM'.

**Additional Declaration Type (D.E. 1/2):**

The following codes may entered for this Procedure Code: A, C, D, F, J, or K.

The obligation to lodge a supplementary declaration shall be waived where the goods are placed under a customs warehousing procedure (Article 167 (2)(a) EU Reg. No. 952/2013 (UCC)). There is therefore no requirement to submit a supplementary declaration using Additional Declaration Types Y or Z for this Procedure Code.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
X	337 (Temporary Storage Declaration)	Enter the Temporary Storage Declaration or stock reference	Enter the goods item number from the Temporary Storage Declaration or stock reference
Z	355 (Entry Summary Declaration)	Enter the MRN for the Entry Summary Declaration	Enter the goods item number from the Entry Summary Declaration
Z (to represent the previous document)	ZZZ (for any other previous reference)	Enter another recognisable reference number (for example stock reference)	Enter the goods item number from the previous document
Z (to represent the previous document)	MRN (declaration/notification)	Enter the MRN for the previous export declaration	Enter the goods item number from the previous document

Document category	Previous document type	Previous document reference	Goods item identifier
Z	DCR (to represent the DUCR)	Enter the DUCR assigned in the commercial records to the consignment (as appropriate)	
	DCS (to represent any DUCR part no's)	Enter any part numbers associated with the DUCR (as appropriate)	

\*Please note that code Y for the SDE and CLE elements are not included here as the supplementary declaration is waived on entry to a Customs Warehouse for the Simplified Declaration Procedure (SDP) and Entry in Declarant's Records (EIDR).

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, PREMS statement to identify the warehouse).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI statement code	Details to be declared
Premises Name and Address. <i>Note: If the premises code in D.E. 2/7 (Identification of Warehouse) is that of a UK allocated warehouse, do not complete a PREMS AI Statement.</i>	PREMS	Enter the full name, address and country of the warehouse where the goods can be examined.  Enter the Premises Country Code as a suffix to the Premises Name and Address separated by a '-'.  
Claims to preference for goods being entered for customs warehousing where a preference claim will be made on their removal.	WHSRP	Where a preferential rate of duty is to be claimed on removal from the customs warehouse, enter the type of preference claimed for example. GSP, ACP, EFTA etc.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C514 to be declared when Entry in Declarant's Records (EIDR) is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Customs Warehouse authorisation details:

Enter the appropriate document code from the table below to indicate the type of customs warehouse authorisation held:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C517	e.g. GB	CWP ( <i>Private Customs Warehouse</i> )	The customs warehouse authorisation number.
C518	e.g. GB	CW1 ( <i>public customs warehouse type 1</i> )	The customs warehouse authorisation number.
C519	e.g. FR	CW2* ( <i>public customs warehouse type 2</i> )	The customs warehouse authorisation number.

\*Please note: CW2 must not be used with GB.

Comprehensive guarantee:

Enter the reference number for the comprehensive guarantee for the warehouse premises:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee used to secure the CW authorisation.

**Identification of warehouse (D.E 2/7):**

Enter:

Warehouse type	Warehouse identifier
codes: R (public type 1) S (public type 2)* T (public type 3)* U (private)	Followed by the warehouse reference number or warehouse ID.

\* Warehouse types S & T may not be used with any warehouse ID with a country code of GB.

**Holder of the authorisation identification number (D.E. 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, CWP to be declared for a Private Customs Warehouse). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU	Enter the EORI number of the authorisation holder

<b>Authorisation type</b>	<b>Authorisation type code</b>	<b>Identifier</b>
Authorisation for a private customs warehouse	CWP	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 1	CW1	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 2*	CW2*	The EORI number of the authorisation holder.

\*CW2 cannot be used with GB.

**Supervising customs office (D.E. 5/27):**

Enter the supervising customs office code applicable for the Customs Warehouse authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

**Guarantee Type (D.E. 8/2)**

Enter the type of comprehensive guarantee authorisation held as security for the CW:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

**Guarantee Reference (D.E. 8/3)**

Enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

**Additional Procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 7110:

**Union Additional Procedure Codes:**

F15

**National Additional Procedure Codes:**

000, 1VW, 2CD, 2CG

**Notes:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

This procedure code should only be used to suspend the application of customs formalities relating to the release of goods to free circulation following their re-importation from a third country.

For example: Canned milk from Lithuania returned from Russia, after previously being exported to Russia, and is put in the customs warehouse. This is undertaken while waiting for necessary documents proving that the goods have not benefited from measures laid down under the common agricultural policy, and Article 204 of the UCC should not be applicable.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a single Customs declaration must all be in the same declaration category e.g. H2.
- Agents must have prior written approval from the authorisation holder to enter goods to customs warehousing on their behalf and ensure a copy of the declaration is returned to the holder.

- Entry under this Customs Procedure is a declaration that:
  - The goods are eligible for warehousing.
  - The goods will be entered to the warehouse stated in D.E. 2/7 (Identification of Warehouse) without delay and in the same state and condition as at importation.
  - Any additional security which may be needed will be provided.
  - All other conditions and requirements associated with entry of the goods to the customs warehouse procedure will be met.
- All items on the customs declaration must be entered to the same warehouse and have the requested procedure code of 71 (as the first and second digit) in D.E. 1/10 (Procedure Code).

**Security Required**

While under the customs warehousing procedure, all import duties and charges are suspended. This is conditional upon a guarantee being provided to secure the potential customs debt.

**71 21:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Re-importation of goods temporarily exported, under the outward processing (OP) procedure, to a Customs Warehouse (Articles 240, 259 & 262 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim a suspension from any customs duties and other charges where the goods are being re-imported following temporary export under outward processing (Articles 240, 259 & 262 EU Reg. No. 952/2013 (UCC)) and being entered to a Customs Warehouse (CW).

A Customs Warehousing (CW) authorisation is needed to use this customs procedure. See conditions and requirements detailed in Notice 3001.

A Customs Comprehensive Guarantee (CCG) is required to be authorised for Customs Warehousing (Articles 95 & 195 EU Reg. No. 952/2013 (UCC)).

An OP authorisation, valid at the time of export, is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

Goods may be re-imported by a different person to the person who originally exported the goods under OP.

Goods liable to customs duty and/ or other charges, must be entered to an approved customs warehouse (CW) in order to suspend the payment of any customs duty or charges.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under the Outward Processing (OP) procedure and the duty calculations to be applied to the goods must be provided to the depositor for use on the goods subsequent release to free circulation.



The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held at the time the goods were exported under OP.

Use of this procedure is subject to an authorisation for a Customs Warehouse (CW) being held for the premises declared in D.E. 2/7 (Identification of Warehouse).

The goods must be entered to an approved CW premises, declared in D.E. 2/7 (Identification of Warehouse) of the declaration, in order to suspend the import duties and other charges.

Goods can only be entered to CW where the CW is specifically authorised to receive them.

Where the Additional Declaration Type used in D.E. 1/2 is: C or F, authorisation to use the Simplified Declaration Procedures (SDP) must also be held.

Additional declaration types (D.E. 1/2): C, F or Y cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in D.E. 2/2 may only be used with codes A and D in D.E. 1/2.

For Authorisations by Customs Declaration (simplified authorisation) the annual usage allowed is 3 per calendar year. Each individual transaction claiming the Authorisation by Customs Declaration is subject to a goods item value limit (D.E. 4/14) of £500,000.

Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.

This Procedure Code may not be used with Entry in Declarant's Records (EIDR).

**Notices:**

Information can be found on Customs Warehousing on Gov.UK:

<https://www.gov.uk/guidance/customs-warehousing>

Notice 3001: customs special procedures for the Union Customs Code

Information on OP can be found on Gov.UK:

<https://www.gov.uk/guidance/outward-processing-relief-opr>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H2 or I1.

**Declaration Type (D.E. 1/1):**

Enter code: IM.

**Additional Declaration Type (D.E. 1/2):**

The following codes may entered for this Procedure Code: A, C, D or F.

The obligation to lodge a supplementary declaration shall be waived where the goods are placed under a customs warehousing procedure (Article 167 (2)(a) EU Reg. No. 952/2013 (UCC)). There is therefore no requirement to submit a supplementary declaration using the Additional Declaration Type Y for this Procedure Code.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
X	337 (Temporary Storage Declaration)	Enter the Temporary Storage Declaration or stock reference	Enter the goods item number from the Temporary Storage Declaration or stock reference
Z	355 (Entry Summary Declaration)	Enter the MRN for the Entry Summary Declaration	Enter the goods item number from the Entry Summary Declaration
Z (to represent the previous document)	ZZZ (for any other previous reference)	Enter another recognisable reference number (for example stock reference)	Enter the goods item number from the previous document
Z (to represent the previous document).	MRN (Declaration/notification).	Enter the MRN of the export declaration used to enter the goods to OP.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR)	Enter the DUCR assigned in the commercial records to the consignment (as appropriate)	
	DCS (to represent any DUCR part no's)	Enter any part numbers associated with the DUCR (as appropriate)	

\*Please note that code Y for the SDE elements are not included here as the supplementary declaration is waived on entry to a Customs Warehouse for the Simplified Declaration Procedure (SDP).

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, PREMS statement to identify the warehouse).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI statement code	Details to be declared
<i>Authorisation by Customs Declaration only:</i> Special Procedure Authorisation granted on the declaration at the time of entry to the procedure.	00100	Enter 'Discharge of Simplified Authorisation' for claims to OP. <b>Note:</b> <i>Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.</i>
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
Premises Name and Address. <b>Note:</b> <i>If the premises code in D.E. 2/7 (Identification of Warehouse) is that of a UK allocated warehouse, do not complete a PREMS AI Statement.</i>	PREMS	Enter the full name, address and country of the warehouse where the goods can be examined.  Enter the Premises Country Code as a suffix to the Premises Name and Address separated by a '- '.
Claims to preference for goods being entered for customs warehousing where a preference claim will be made on their removal.	WHSRP	Where a preferential rate of duty is to be claimed on removal from the customs warehouse, enter the type of preference claimed for example. GSP, ACP, EFTA etc.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure is being used. The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Customs Warehouse authorisation details:

Enter the appropriate document code from the table below to indicate the type of customs warehouse authorisation held:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C517	e.g. GB	CWP ( <i>Private Customs Warehouse</i> )	The customs warehouse authorisation number.
C518	e.g. GB	CW1 ( <i>public customs warehouse type 1</i> )	The customs warehouse authorisation number.
C519	e.g. FR	CW2* ( <i>public customs warehouse type 2</i> )	The customs warehouse authorisation number.

\*Please note: CW2 must not be used with GB.

Comprehensive guarantee:

Enter the reference number for the comprehensive guarantee for the warehouse premises:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee used to secure the CW authorisation.

Outward Processing declarations:

INF2 form:

Enter:

Document code	Document identifier:	Document status
C604	INF2 reference number.	Enter code AE if you're authorised to use a 'globalised' INF2, otherwise enter AC.

Required by holders of a full Outward Processing authorisation only:

Enter the OP authorisation number valid at the time of export:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C019	e.g. GB	OPO	Outward Processing authorisation number.

**Identification of warehouse (D.E 2/7):**

Enter:

Warehouse type	Warehouse identifier
codes: R (public type 1) S (public type 2)* T (public type 3)* U (private)	Followed by the warehouse reference number or warehouse ID.

\* Warehouse types S & T may not be used with any warehouse ID with a country code of GB.

**Holder of the authorisation identification number (D.E. 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, CWP to be declared for a Private Customs Warehouse). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU	Enter the EORI number of the authorisation holder
Authorisation for a private customs warehouse	CWP	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 1	CW1	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 2*	CW2*	The EORI number of the authorisation holder.
Outward Processing	OPO**	The EORI number of the authorisation holder of OP at export.

\*CW2 cannot be used with GB.

\*\*Code OPO is only required when a full authorisation is held.

**Supervising customs office (D.E. 5/27):**

Enter the supervising customs office code applicable for the Customs Warehouse authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

**Details of Goods (D.E. 6/8 – 6/17):**

Enter the details of the goods in terms of the re-imported products being entered to the CW.

**Guarantee Type (D.E. 8/2)**

Enter the type of comprehensive guarantee authorisation held as security for the CW:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

**Guarantee Reference (D.E. 8/3)**

Enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

**Statistical Value (D.E. 8/6):**

The statistical value must be declared in GBP (£ sterling) as the value of the compensating products.

The statistical value must include:

- The value of the previously exported unprocessed goods plus
- The value added during the processing operation.

**Additional Procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 7121:

**Union Additional Procedure Codes:**

F15

**National Additional Procedure Codes:**

000, 2CD, 2CG, 46P

**Notes:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a single Customs declaration must all be in the same declaration category e.g. H2.
- Agents must have prior written approval from the authorisation holder to enter goods to customs warehousing on their behalf and ensure a copy of the declaration is returned to the holder.
- Entry under this Customs Procedure is a declaration that:
  - The goods are eligible for warehousing.
  - The goods are eligible to claim outward processing relief on their eventual removal from the customs warehouse.
  - The goods will be entered to the warehouse stated in D.E. 2/7 (Identification of Warehouse) without delay and in the same state and condition as at importation.
  - Any additional security which may be needed will be provided.
  - All other conditions and requirements associated with entry of the goods to the customs warehouse procedure will be met.
  - All other conditions and requirements associated with claiming outward processing relief will be met on their eventual removal from the customs warehouse.
- All items on the customs declaration must be entered to the same warehouse and have the requested procedure code of 71 (as the first and second digit) in D.E. 1/10 (Procedure Code).

**Additional documents needed:**

- A copy of the export entry and/or a copy of the departure message, clearly showing the MRN is needed.
- Form INF 2 is available to support claim to outward processing.
- A C&E 1154 has been provided to the depositor to use as evidence the duty calculations used on the goods eventual removal from the customs warehouse.
- Documentary evidence of the identity and value of the temporary exported goods.
- Evidence of repair costs where applicable.
- Copy of warranty document or other evidence, where applicable if any repair is free of charge.
- Where the OP authorisation was granted at the time of export under the Authorisation by Customs Declaration a copy of the authorisation letter issued by NIRU must be provided to Customs (on request) unless the MRN details of the export declaration have been declared in D.E. 2/1 (Previous Documents).
- Where an extended guarantee has been purchased with the goods or the replacement is chargeable, this will be liable to charges on re-importation.

**Security Required**

While under the customs warehousing procedure, all import duties and charges are suspended. This is conditional upon a guarantee being provided to secure the potential customs debt.

When replacements are imported under the Standard Exchange System (SES) with earlier importation, security for the potential Customs Duty on the full value is needed, by deposit or guarantee. Security will be discharged when evidence is produced of the subsequent export of the goods being replaced.

**71 22:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Re-importation of goods temporarily exported, under the outward processing (OP) procedure, to a Customs Warehouse (Articles 240, 259 & 262 EU Reg. No. 952/2013 (UCC)) for goods not covered by Procedure Code 71 21.

This procedure covers goods reimported after process, adaptation, reworking or making up outside the Union, (other than under the procedures referred to under code 71 21). This code covers the following situations:

- The simultaneous application to textile products of the outward processing procedure and the economic outward processing procedure (Regulation (EC) No 3036/94).
- Temporary export of goods from the Union for repair, processing, adaptation, making up or reworking where no customs duties will be due at re-importation.

**Conditions for Use:**

This Procedure Code is used to claim a suspension from any customs duties and other charges where the goods are being re-imported following temporary export under outward processing (Articles 240, 259 & 262 EU Reg. No. 952/2013 (UCC)) and being entered to a Customs Warehouse (CW) for goods not covered by Procedure Code 71 21.

A Customs Warehousing (CW) authorisation is needed to use this customs procedure. See conditions and requirements detailed in Notice 3001.

A Customs Comprehensive Guarantee (CCG) is required to be authorised for Customs Warehousing (Articles 95 & 195 EU Reg. No. 952/2013 (UCC)).

An OP authorisation, valid at the time of export, is needed to use this customs procedure, unless Additional Procedure Code (D.E. 1/11) B06 is used on both the previous export declaration, and the subsequent import declaration to signify 'VAT only' relief is being applied.

An authorisation, where required, may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

Goods may be re-imported by a different person to the person who originally exported the goods under OP.

Goods liable to customs duty and/ or other charges, must be entered to an approved customs warehouse (CW) in order to suspend the payment of any customs duty or charges.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under the Outward Processing (OP) procedure and the duty calculations to be applied to the goods must be provided to the depositor for use on the goods subsequent release to free circulation.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held at the time the goods were exported under OP, unless the declaration is for 'VAT only' relief (see Conditions above).

Use of this procedure is subject to an authorisation for a Customs Warehouse (CW) being held for the premises declared in D.E. 2/7 (Identification of Warehouse).

The goods must be entered to an approved CW premises, declared in D.E. 2/7 (Identification of Warehouse) of the declaration, in order to suspend the import duties and other charges.

Goods can only be entered to CW where the CW is specifically authorised to receive them.

Where the Additional Declaration Type used in D.E. 1/2 is: C or F, authorisation to use the Simplified Declaration Procedures (SDP) must also be held.

Additional declaration types (D.E. 1/2): C, F or Y cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in D.E. 2/2 may only be used with codes A and D in D.E. 1/2.

For Authorisations by Customs Declaration (simplified authorisation) the annual usage allowed is 3 per calendar year. Each individual transaction claiming the Authorisation by Customs Declaration is subject to a goods item value limit (D.E. 4/14) of £500,000. Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.

This Procedure Code may not be used with Entry in Declarant's Records (EIDR).

**Notices:**

Information can be found on Customs Warehousing on Gov.UK:

<https://www.gov.uk/guidance/customs-warehousing>

Notice 3001: customs special procedures for the Union Customs Code

Information on OP can be found on Gov.UK:

<https://www.gov.uk/guidance/outward-processing-relief-opr>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H2 or I1.

**Declaration Type (D.E. 1/1):**

Enter code: IM.

**Additional Declaration Type (D.E. 1/2):**

The following codes may entered for this Procedure Code: A, C, D or F.

The obligation to lodge a supplementary declaration shall be waived where the goods are placed under a customs warehousing procedure (Article 167 (2)(a) EU Reg. No. 952/2013 (UCC)). There is therefore no requirement to submit a supplementary declaration using the Additional Declaration Type Y for this Procedure Code.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:



Document category	Previous document type	Previous document reference	Goods item identifier
X	337 (Temporary Storage Declaration)	Enter the Temporary Storage Declaration or stock reference	Enter the goods item number from the Temporary Storage Declaration or stock reference
Z	355 (Entry Summary Declaration)	Enter the MRN for the Entry Summary Declaration	Enter the goods item number from the Entry Summary Declaration
Z (to represent the previous document)	ZZZ (for any other previous reference)	Enter another recognisable reference number (for example stock reference)	Enter the goods item number from the previous document
Z (to represent the previous document).	MRN (Declaration/notification).	Enter the MRN of the export declaration used to enter the goods to OP.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR)	Enter the DUCR assigned in the commercial records to the consignment (as appropriate)	
	DCS (to represent any DUCR part no's)	Enter any part numbers associated with the DUCR (as appropriate)	

\*Please note that code Y for the SDE elements are not included here as the supplementary declaration is waived on entry to a Customs Warehouse for the Simplified Declaration Procedure (SDP).

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, PREMS statement to identify the warehouse).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI statement code	Details to be declared
<i>Authorisation by Customs Declaration only:</i> Special Procedure Authorisation granted on the declaration at the time of entry to the procedure.	00100	Enter 'Discharge of Simplified Authorisation' for claims to OP. <b>Note:</b> <i>Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.</i>
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
Premises Name and Address. <b>Note:</b> <i>If the premises code in D.E. 2/7 (Identification of Warehouse) is that of a UK allocated warehouse, do not complete a PREMS AI Statement.</i>	PREMS	Enter the full name, address and country of the warehouse where the goods can be examined.  Enter the Premises Country Code as a suffix to the Premises Name and Address separated by a '- '.
Claims to preference for goods being entered for customs warehousing where a preference claim will be made on their removal.	WHSRP	Where a preferential rate of duty is to be claimed on removal from the customs warehouse, enter the type of preference claimed for example. GSP, ACP, EFTA etc.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Customs Warehouse authorisation details:

Enter the appropriate document code from the table below to indicate the type of customs warehouse authorisation held:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C517	e.g. GB	CWP ( <i>Private Customs Warehouse</i> )	The customs warehouse authorisation number.
C518	e.g. GB	CW1 ( <i>public customs warehouse type 1</i> )	The customs warehouse authorisation number.
C519	e.g. FR	CW2* ( <i>public customs warehouse type 2</i> )	The customs warehouse authorisation number.

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\*Please note: CW2 must not be used with GB.

Comprehensive guarantee:

Enter the reference number for the comprehensive guarantee for the warehouse premises:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee used to secure the CW authorisation.

All Outward Processing declarations:

INF2 form:

Enter:

Document code	Document identifier:	Document status
C604	INF2 reference number.	Enter code AE if you're authorised to use a 'globalised' INF2, otherwise enter AC.

Required by holders of a full Outward Processing authorisation only:

Enter the OP authorisation number valid at the time of export:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C019	e.g. GB	OPO	Outward Processing authorisation number.

**Identification of warehouse (D.E 2/7):**

Enter:

Warehouse type	Warehouse identifier
codes: R (public type 1) S (public type 2)* T (public type 3)* U (private)	Followed by the warehouse reference number or warehouse ID.

\* Warehouse types S & T may not be used with any warehouse ID with a country code of GB.

**Holder of the authorisation identification number (D.E. 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, CWP to be declared for a Private Customs Warehouse). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU	Enter the EORI number of the authorisation holder
Authorisation for a private customs warehouse	CWP	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 1	CW1	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 2*	CW2*	The EORI number of the authorisation holder.
Outward Processing	OPO**	The EORI number of the authorisation holder of OP at export.

\*CW2 cannot be used with GB.

\*\*Code OPO is only required when a full authorisation is held.

**Supervising customs office (D.E. 5/27):**

Enter the supervising customs office code applicable for the Customs Warehouse authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

**Details of Goods (D.E. 6/8 – 6/17):**

Enter the details of the goods in terms of the re-imported products being entered to the CW.

**Guarantee Type (D.E. 8/2)**

Enter the type of comprehensive guarantee authorisation held as security for the CW:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

**Guarantee Reference (D.E. 8/3)**

Enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

**Statistical Value (D.E. 8/6):**

The statistical value must be declared in GBP (£ sterling) as the value of the compensating products.

The statistical value must include:

- The value of the previously exported unprocessed goods plus
- The value added during the processing operation.

**Additional Procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 7122:

**Union Additional Procedure Codes:**

B02, B03, B06 & F15

**National Additional Procedure Codes:**

000, 1VW, 2CD, 2CG, 46P, 48P

**Notes:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Where 'VAT only' relief will be applied for on the subsequent declaration to release goods to home use and free circulation, with use of Additional Procedure Code (D.E. 1/11) B06, a prior authorisation for OP is not required. However, to benefit from this relief Additional Procedure Code B06 must have also been entered on the previous export declaration. In addition, the export declaration must have been made under the appropriate export Procedure Code (D.E. 1/10) in the '22xx' series.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a single Customs declaration must all be in the same declaration category e.g. H2.
- Agents must have prior written approval from the authorisation holder to enter goods to customs warehousing on their behalf and ensure a copy of the declaration is returned to the holder.
- Entry under this Customs Procedure is a declaration that:
  - The goods are eligible for warehousing.
  - The goods are eligible to claim outward processing relief on their eventual removal from the customs warehouse.
  - The goods will be entered to the warehouse stated in D.E. 2/7 (Identification of Warehouse) without delay and in the same state and condition as at importation.
  - Any additional security which may be needed will be provided.
  - All other conditions and requirements associated with entry of the goods to the customs warehouse procedure will be met.
  - All other conditions and requirements associated with claiming outward processing relief will be met on their eventual removal from the customs warehouse.
- All items on the customs declaration must be entered to the same warehouse and have the requested procedure code of 71 (as the first and second digit) in D.E. 1/10 (Procedure Code).

**Additional documents needed:**

- A copy of the export entry and/or a copy of the departure message, clearly showing the MRN is needed.
- Form INF 2 is available to support claim to outward processing.
- A C&E 1154 has been provided to the depositor to use as evidence the duty calculations used on the goods eventual removal from the customs warehouse.
- Documentary evidence of the identity and value of the temporary exported goods.
- Evidence of repair costs where applicable.
- Copy of warranty document or other evidence, where applicable if any repair is free of charge.
- Where OPT requirements are met, a DIT import licence is not needed for the processed goods on their eventual removal from the customs warehouse.
- If the OPT requirements are not met, the processed goods may only be released from the warehouse under the authority of a DIT licence.
- If the exported goods are imported into the UK without having been processed they may need a DIT import licence on their eventual removal from the customs warehouse unless they are EU origin goods.
- Documentary proof of origin (DPO) will be needed for certain goods falling within Chapters 51 to 63 of the UK Trade Tariff. The appropriate document code for the DPO is required in D.E. 2/3 (Document Codes)
- Where the OP authorisation was granted at the time of export under the Authorisation by Customs Declaration a copy of the authorisation letter issued by NIRU must be provided to Customs (on request) unless the MRN details of the export declaration have been declared in D.E. 2/1 (Previous Documents).

- Where an extended guarantee has been purchased with the goods or the replacement is chargeable, this will be liable to charges on re-importation.

**Security Required**

While under the customs warehousing procedure, all import duties and charges are suspended. This is conditional upon a guarantee being provided to secure the potential customs debt.

When replacements are imported under the Standard Exchange System (SES) with earlier importation, security for the potential Customs Duty on the full value is needed, by deposit or guarantee. Security will be discharged when evidence is produced of the subsequent export of the goods being replaced.

**71 23:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release to a Customs Warehouse (Article 240 EU Reg. No. 952/2013 (UCC)) of re-imported goods in an unaltered state simultaneously claiming Returned Goods Relief (RGR, Article 203 EU Reg. No. 952/2013 (UCC)) where the goods were temporarily exported to a third country.

**Conditions for Use:**

This Procedure Code is used to register a claim to relief under RGR (on the goods subsequent removal to free circulation) with simultaneous release to a Customs Warehouse (CW) for goods re-imported in an unaltered state following their temporary export to a third country (Article 203 EU Reg. No. 952/2013 (UCC)).

A Customs Warehousing (CW) authorisation is needed to use this customs procedure. See conditions and requirements detailed in Notice 3001.

A Customs Comprehensive Guarantee (CCG) is required to be authorised for Customs Warehousing (Articles 95 & 195 EU Reg. No. 952/2013 (UCC)).

Goods liable to customs duty and/ or other charges, must be entered to an approved customs warehouse (CW) in order to suspend the payment of any customs duty or charges.

Evidence must be available to demonstrate the status of the goods at their original export. The MRN of the export declaration must be declared as a previous document in D.E. 2/1.

Goods must return in an un-altered state, to the Union within 3 years of export (unless a waiver has been granted). A period of 6 years is allowed for Crown Servants.

No changes may be made to the goods, other than to maintain them in the same working condition as they were exported.

No changes may be made to the goods that will increase the value or upgrade the specification.

Please see Notice 236 for additional conditions for eligibility for RGR.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under RGR must be available on their subsequent release from the customs warehouse to free circulation.

Goods must not have been exported for the purpose of repair or process.

Use of this procedure is subject to an authorisation for a Customs Warehouse (CW) being held for the premises declared in D.E. 2/7 (Identification of Warehouse).

The goods must be entered to an approved CW premises, declared in D.E. 2/7 (Identification of Warehouse) of the declaration, in order to suspend the import duties and other charges.

Goods can only be entered to CW where the CW is specifically authorised to receive them.

Where the Additional Declaration Type used in D.E. 1/2 is: C or F, authorisation to use the Simplified Declaration Procedures (SDP) must also be held.

Where the INF document codes in D.E. 2/3 are declared, Entry in Declarant's Records (EIDR) may not be used.

Entry in Declarant's Records (EIDR) may not be used to both enter and remove the goods from the customs warehousing procedure. Declarant's intending to use EIDR to remove the goods from the warehouse at a later date should use an alternative method to enter them using this Procedure Code.

**Notices:**

Information can be found on Customs Warehousing on Gov.UK:

<https://www.gov.uk/guidance/customs-warehousing>

Notice 3001: customs special procedures for the Union Customs Code

Information on RGR can be found on Gov.UK:

<https://www.gov.uk/guidance/importing-goods-from-outside-the-eu#reliefs-on-imports-for-export-or-re-export>

Notice 236: Returned Goods Relief

**Declaration category:**

H2 , I1 or C21.

**Declaration Type (D.E. 1/1):**

Enter code: IM or CO (for VAT only warehousing).

For goods released to a customs warehouse that have Customs Union status (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (D.E. 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'CO'. Code F15 must be declared in D.E. 1/11 (Additional Procedure Code).
- If the goods do not have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'IM'.

**Additional Declaration Type (D.E. 1/2):**

The following codes may entered for this Procedure Code: A, C, D, F, J, or K.

The obligation to lodge a supplementary declaration shall be waived where the goods are placed under a customs warehousing procedure (Article 167 (2)(a) EU Reg. No. 952/2013 (UCC)). There is therefore no requirement to submit a supplementary declaration using Additional Declaration Types Y or Z for this Procedure Code.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
X	337 (Temporary Storage Declaration)	Enter the Temporary Storage Declaration or stock reference	Enter the goods item number from the Temporary Storage Declaration or stock reference
Z	355 (Entry Summary Declaration)	Enter the MRN for the Entry Summary Declaration	Enter the goods item number from the Entry Summary Declaration
Z (to represent the previous document)	ZZZ (for any other previous reference)	Enter another recognisable reference number (for example stock reference)	Enter the goods item number from the previous document
Z (to represent the previous document).	MRN (Declaration/notification).	Enter the MRN of the export declaration used to export the goods.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR)	Enter the DUCR assigned in the commercial records to the consignment (as appropriate)	
	DCS (to represent any DUCR part no's)	Enter any part numbers associated with the DUCR (as appropriate)	

\*Please note that code Y for the SDE and CLE elements are not included here as the supplementary declaration is waived on entry to a Customs Warehouse for the Simplified Declaration Procedure (SDP) and Entry in Declarant's Records (EIDR).

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, PREMS statement to identify the warehouse).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.



The following AI statements may be required in D.E. 2/2:

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
Relief claimed under Returned Goods Relief. Waiver of time limit claimed.	GEN03	Enter 'Waiver of time limit claimed'.
Relief claimed under Returned Goods Relief. RGR time limit extension to 6 years claimed by Crown Servants <i>Note: Crown Servants include diplomatic staff, armed forces, embassy and consular personnel. See Customs Information Paper 2017, no. 28 for details</i>	GEN3C	Enter 'RGR 6-year time limit claimed: Crown Servant'
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder, followed by 'Returned goods' which will identify that the goods are eligible for RGR and that no further customs documentation is required for release
Premises Name and Address. <i>Note: If the premises code in D.E. 2/7 (Identification of Warehouse) is that of a UK allocated warehouse, do not complete a PREMS AI Statement.</i>	PREMS	Enter the full name, address and country of the warehouse where the goods can be examined. Enter the Premises Country Code as a suffix to the Premises Name and Address separated by a '-'
Claims to preference for goods being entered for customs warehousing where a preference claim will be made on their removal.	WHSRP	Where a preferential rate of duty is to be claimed on removal from the customs warehouse, enter the type of preference claimed for example. GSP, ACP, EFTA etc.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C514 to be declared when Entry in Declarant's Records (EIDR) is being used). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Customs Warehouse authorisation details:

Enter the appropriate document code from the table below to indicate the type of customs warehouse authorisation held:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C517	e.g. GB	CWP ( <i>Private Customs Warehouse</i> )	The customs warehouse authorisation number.
C518	e.g. GB	CW1 ( <i>public customs warehouse type 1</i> )	The customs warehouse authorisation number.
C519	e.g. FR	CW2* ( <i>public customs warehouse type 2</i> )	The customs warehouse authorisation number.

\*Please note: CW2 must not be used with GB.

Comprehensive guarantee:

Enter the reference number for the comprehensive guarantee for the warehouse premises:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee used to secure the CW authorisation.

Enter the following for the INF3 form (Form C&E 1158):

An INF3 is only required where RGR triangulation applies (see Notice 236, section 2.3 for details)

Document code	Document identifier	Document status
C605	Enter the INF3 reference number	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

Enter the following for the C&E1246 (RGR duplicate lists):

Document code	Document identifier	Document status
1246	Enter the MRN of the export declaration the RGR claim relates to	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

**Identification of warehouse (D.E 2/7):**

Enter:

Warehouse type	Warehouse identifier
codes: R (public type 1) S (public type 2)* T (public type 3)* U (private)	Followed by the warehouse reference number or warehouse ID.

\* Warehouse types S & T may not be used with any warehouse ID with a country code of GB.

**Holder of the authorisation identification number (D.E. 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, CWP to be declared for a Private Customs Warehouse).

The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned.

The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

<b>Authorisation type</b>	<b>Authorisation type code</b>	<b>Identifier</b>
Provision of a comprehensive guarantee, including reduction or waiver	CGU	Enter the EORI number of the authorisation holder
Authorisation for a private customs warehouse	CWP	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 1	CW1	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 2*	CW2*	The EORI number of the authorisation holder.

\*CW2 cannot be used with GB.

**Supervising customs office (D.E. 5/27):**

Enter the supervising customs office code applicable for the Customs Warehouse authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

**Details of Goods (D.E. 6/8 – 6/17):**

Enter the details of the goods in terms of the re-imported products being entered to the CW.

**Guarantee Type (D.E. 8/2)**

Enter the type of comprehensive guarantee authorisation held as security for the CW:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

**Guarantee Reference (D.E. 8/3)**

Enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

**Additional Procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 7123:

**Union Additional Procedure Codes:**

F01, F02, F03, F04, F05, F07, F15

**National Additional Procedure Codes:**

000, 1VW, 2CD, 2CG

**Notes:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a single Customs declaration must all be in the same declaration category e.g. H2.
- Agents must have prior written approval from the authorisation holder to enter goods to customs warehousing on their behalf and ensure a copy of the declaration is returned to the holder.
- Agents must have prior written approval from the importer to enter goods to RGR on their behalf and ensure a copy of the declaration is returned to the holder.
- Notice 236: Returned Goods Relief section 9 defines what is meant by 'Goods in free circulation'.
- All supporting materials (for example rope, wood and plastic) used for the storage and protection of the goods are also eligible for relief.
- Evidence of export and free circulation status as described in Notice 236: Returned Goods Relief except where the export declaration reference is quoted in D.E. 2/1 (Previous Documents).
- Entry under this Customs Procedure is a declaration that:
  - The goods are eligible for warehousing.
  - The goods are eligible to claim RGR on their eventual removal from the customs warehouse.
  - Any additional security which may be needed will be provided.
  - The goods will be entered to the warehouse stated in D.E. 2/7 (Identification of Warehouse) without delay and in the same state and condition as at importation.
  - All other conditions and requirements associated with entry of the goods to the customs warehouse procedure will be met.
  - All other conditions and requirements associated with claiming RGR have been met.
  - The goods were in free circulation when previously exported from the customs territory of the EU of Territory with which the EU has formed a customs union.
  - The goods are being entered to the customs warehouse within 3 years of them being exported from that territory unless a valid waiver is claimed. A period of 6 years is allowed for Crown Servants.
  - If the waiver of the 3-year time limit for reimportation is claimed due to special circumstances, insert 'Waiver of time limit claimed' in D.E.2/2 as a GEN03 AI Statement. This waiver must be shown to be reasonable to HMRC when requested.
  - The goods haven't undergone any process or repair outside that territory other than routine maintenance to keep them in good condition, or handling which only altered the goods appearance, for example attaching operating instructions in foreign languages.
- All items on the customs declaration must be entered to the same warehouse and have the requested procedure code of 71 (as the first and second digit) in D.E. 1/10 (Procedure Code).

The types of goods eligible to claim RGR are:

- Returned personal effects and vehicles
  - Returned personal effects, sports equipment or vehicles previously exported from the EU. Relief is available for everyone who brings back personal effects, sports equipment or a vehicle back into the EU. See paragraph 4.1, Notice 236: Returned Goods Relief for further details.
- Returned professional and commercial equipment
  - Anyone who brings goods back into the EU that have been hired, leased or loaned outside the EU.
- Unprocessed goods originally exported under the Outward Processing (OP) procedure
  - Any goods which were exported under the OP procedure and which remain unprocessed on re-import and which remain in the same state as they were when originally exported.
- Goods previously entered to the Inward Processing (IP) procedure in the EU

- You can claim RGR on the re-importation of goods originating outside the EU and are non-free circulation goods, which were previously entered to the IP procedure in the EU. See paragraph 3.4, Notice 236: Returned Goods Relief for further details.
- Goods previously entered to the End Use procedure in the EU
  - You can claim RGR on the re-importation of goods previously entered to free circulation in the EU, with relief from duty and or VAT, under the End Use procedure. See paragraph 3.5, Notice 236: Returned Goods Relief for further details.
- Goods temporarily exported using the ATA or CPD carnet procedure
  - You can claim RGR on the re-importation of goods temporarily exported from the EU using an ATA or CPD carnet. See paragraph 3.1, Notice 236: Returned Goods Relief for details.
- Re-imported pallets and containers
  - Please follow and copy the statement in D.E. 2/2 (Additional Information) for code PAL 05.
  - However, packaging (for example shrink wrap or any packaging not suitable for re-use), can't be claimed under RGR relief.

**Security Required**

While under the customs warehousing procedure, all import duties and charges are suspended. This is conditional upon a guarantee being provided to secure the potential customs debt.

**71 51:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release to a Customs Warehouse (Article 240 EU Reg. No. 952/2013 (UCC)) where the goods have been previously entered to inward processing (Article 256 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim a suspension from customs duties and other charges for goods entered to a Customs Warehouse (CW) which were previously entered to inward processing (IP).

A Customs Warehousing (CW) authorisation is needed to use this customs procedure. See conditions and requirements detailed in Notice 3001.

A Customs Comprehensive Guarantee (CCG) is required to be authorised for Customs Warehousing (Articles 95 & 195 EU Reg. No. 952/2013 (UCC)).

An Inward Processing (IP) authorisation, valid at the time the goods were entered to IP, is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

Goods liable to customs duty and/ or other charges, must be entered to an approved customs warehouse (CW) in order to suspend the payment of any customs duty or charges.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under the Inward Processing (IP) procedure and the duty calculations to be applied to the goods must be provided to the depositor for use on the goods subsequent release to free circulation.

Use of this procedure is subject to an authorisation for a Customs Warehouse (CW) being held for the premises declared in D.E. 2/7 (Identification of Warehouse).

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held at the time the goods were entered to IP.

The goods must be entered to an approved CW premises, declared in D.E. 2/7 (Identification of Warehouse) of the declaration, in order to suspend the import duties and other charges.

Goods can only be entered to CW where the CW is specifically authorised to receive them.

Entry in Declarant's Records (EIDR) may not be used to both enter and remove the goods from the customs warehousing procedure. Declarant's intending to use EIDR to remove the goods from the warehouse at a later date should use a standard declaration (Additional Declaration Type A) to enter the goods to the customs warehouse.

Entry in Declarant's Records (EIDR) may only be used to enter the goods to this procedure where the conditions below for the supplementary declaration waiver are met:

- A full inward processing authorisation was held at the time the goods were entered to IP.
- The obligation to lodge a supplementary declaration shall be waived where the goods are placed under a customs warehousing procedure (Article 167 (2)(a) EU Reg. No. 952/2013 (UCC)).
- The obligation to lodge a supplementary declaration under EIDR shall also be waived for goods for which a special procedure (other than transit) has been discharged by placing them under a subsequent special procedure other than transit, provided that **all** of the following conditions are fulfilled:
  - (a) the holder of the authorisation of the first and subsequent special procedure is the same person;
  - (b) the customs declaration for the first special procedure was lodged in the standard form, or the declarant has lodged a supplementary declaration in accordance with the first subparagraph of Article 167(1) of the Code in respect of the first special procedure;
  - (c) the first special procedure is discharged by the placement of goods under a subsequent special procedure other than end-use or inward processing, following the lodging of a customs declaration in the form of an entry in the declarant's records.

**Notices:**

Information can be found on Customs Warehousing on Gov.UK:

<https://www.gov.uk/guidance/customs-warehousing>

Notice 3001: customs special procedures for the Union Customs Code

Information can be found on Inward Processing on Gov.UK:

<https://www.gov.uk/guidance/inward-processing>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H2.

**Declaration Type (D.E. 1/1):**

Enter code: IM or CO (for VAT only warehousing).

For goods released to a customs warehouse that have Customs Union status (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (D.E. 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'CO'. Code F15 must be declared in D.E. 1/11 (Additional Procedure Code).
- If the goods do not have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'IM'.

**Additional Declaration Type (D.E. 1/2):**

The following codes may entered for this Procedure Code: A.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
Z (to represent the previous document)	ZZZ (for any other previous reference)	Enter another recognisable reference number (for example stock reference)	Enter the goods item number from the previous document
Z	MRN (Declaration/notification).	Enter the MRN of the declaration used to enter the goods to IP.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR)	Enter the DUCR assigned in the commercial records to the consignment (as appropriate)	
	DCS (to represent any DUCR part no's)	Enter any part numbers associated with the DUCR (as appropriate)	

\*Please note that code Y for the CLE elements are not included here as the supplementary declaration is waived on entry to a Customs Warehouse for Entry in Declarant's Records (EIDR).

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, PREMS statement to identify the warehouse).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
<i>Authorisation by Customs Declaration only:</i> Special Procedure Authorisation granted on the declaration at the time of entry to the procedure.	00100	Enter 'Discharge of Simplified Authorisation' to discharge IP. <b>Note:</b> <i>Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.</i>
<i>Full authorisation holders only:</i> Discharge of Inward Processing (Article 241(1) EU Reg. No. 2015/2446 (DA)).	10200	Enter 'IP' followed by the relevant authorisation number or INF number.
Discharge of Inward Processing (specific commercial policy measures): Where goods placed under the inward processing procedure are subject to specific commercial policy measures and such measures continue to be applicable at the time when the goods, whether in the form of processed products or not, are placed under a subsequent customs procedure (refer to Notice 3001).	10300	Enter 'IP CPM'.
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
<i>Use with A.86(3) UCC debt rules only:</i> Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules. This AI code must be used with D.E.1/11 Additional Procedure Code F44. See D.E.1/11 Additional Procedure Code notes for details.	GEN86	Enter 'Article 86(3)'.
Premises Name and Address. <b>Note:</b> <i>If the premises code in D.E. 2/7 (Identification of Warehouse) is that of a UK allocated warehouse, do not complete a PREMS AI Statement.</i>	PREMS	Enter the full name, address and country of the warehouse where the goods can be examined.  Enter the Premises Country Code as a suffix to the Premises Name and Address separated by a '-'



Coverage	AI statement code	Details to be declared
Claims to preference for goods being entered for customs warehousing where a preference claim will be made on their removal.	WHSRP	Where a preferential rate of duty is to be claimed on removal from the customs warehouse, enter the type of preference claimed for example. GSP, ACP, EFTA etc.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Document and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C517 to be declared for a private Customs Warehouse). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Customs Warehouse authorisation details:

Enter the appropriate document code from the table below to indicate the type of customs warehouse authorisation held:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C517	e.g. GB	CWP ( <i>Private Customs Warehouse</i> )	The customs warehouse authorisation number.
C518	e.g. GB	CW1 ( <i>public customs warehouse type 1</i> )	The customs warehouse authorisation number.
C519	e.g. FR	CW2* ( <i>public customs warehouse type 2</i> )	The customs warehouse authorisation number.

\*Please note: CW2 must not be used with GB.

Comprehensive guarantee:

Enter the reference number for the comprehensive guarantee for the warehouse premises:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee used to secure the CW authorisation.

Required by holders of a full Inward Processing authorisation only:

Enter the IP authorisation number valid at the time the goods were entered to IP:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C601	e.g. GB	IPO	Inward Processing authorisation number.

**Identification of warehouse (D.E 2/7):**

Enter:

Warehouse type	Warehouse identifier
codes: R (public type 1) S (public type 2)* T (public type 3)* U (private)	Followed by the warehouse reference number or warehouse ID.

\* Warehouse types S & T may not be used with any warehouse ID with a country code of GB.

**Holder of the authorisation identification number (D.E. 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, CWP to be declared for a Private Customs Warehouse).

The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned.

The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU	Enter the EORI number of the authorisation holder
Authorisation for a private customs warehouse	CWP	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 1	CW1	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 2*	CW2*	The EORI number of the authorisation holder.
Inward Processing	IPO**	The EORI number of the authorisation holder of IP at the time of entry to the procedure.

\*CW2 cannot be used with GB.

\*\*Code IPO is only required when a full authorisation is held.

**Location of Goods (D.E. 5/23):**

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
Full IP authorisation	Enter 'GBBYIP'.	Followed by the IP authorisation number.
Authorisation by Customs Declaration	Enter 'GBBU'.	Followed by the appropriate GB UN/LOCODE code*.

\*Select the GB UN/LOCODE code from **Appendix 16I: D.E. 5/23: Goods Location Codes: GB Place Names and UN/LOCODE Codes** for the nearest place name to the premises where the goods are located.

**Supervising customs office (D.E. 5/27):**

Enter the supervising customs office code applicable for the Customs Warehouse authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

**Details of Goods (D.E. 6/8 – 6/17):**

Enter the details of the goods in terms of the processed/ compensating products.

**Guarantee Type (D.E. 8/2)**

Enter the type of comprehensive guarantee authorisation held as security for the CW:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

**Guarantee Reference (D.E. 8/3)**

Enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

**Additional Procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 7151:

**Union Additional Procedure Codes:**

A04, F15 & F44

**National Additional Procedure Codes:**

000, 1VW

**Notes:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a single Customs declaration must all be in the same declaration category e.g. H2.
- Code F44 may not be used on the diversion to Free Circulation unless F44 was also quoted on the original declaration (in D.E.1/11 (Additional Procedure Code) placing the goods under IP.
- Where the authorisation was granted at the time of entry to IP under the Authorisation by Customs Declaration a copy of the authorisation letter issued by NIRU must be provided to

Customs (on request) unless the MRN details of the declaration have been declared in D.E. 2/1 (Previous Documents).

- If the goods were first entered to IP in another member state, you must use Procedure Code 7154 instead.
- Agents must have prior written approval from the authorisation holder to enter goods to customs warehousing on their behalf and ensure a copy of the declaration is returned to the holder.
- Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.
- Entry under this Customs Procedure is a declaration that:
  - The goods are eligible for warehousing.
  - The goods will be entered to the warehouse stated in D.E. 2/7 (Identification of Warehouse) without delay and in the same state and condition as at importation.
  - Any additional security which may be needed will be provided.
  - All other conditions and requirements associated with entry of the goods to the customs warehouse procedure will be met.
- All items on the customs declaration must be entered to the same warehouse and have the requested procedure code of 71 (as the first and second digit) in D.E. 1/10 (Procedure Code).

**Security Required**

While under the customs warehousing procedure, all import duties and charges are suspended. This is conditional upon a guarantee being provided to secure the potential customs debt.

When replacements are imported with prior exportation of equivalent goods, security for the potential Customs Duty on the full value is needed, by deposit or guarantee. Security will be discharged when evidence is produced of the prior export of the goods being replaced.

**71 53:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release to a Customs Warehouse (Article 240 EU Reg. No. 952/2013 (UCC)), where the goods have been previously entered to temporary admission (Article 250 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim a suspension from customs duties and other charges for goods entered to a Customs Warehouse (CW), which were previously entered to temporary admission (TA).

A Customs Warehousing (CW) authorisation is needed to use this customs procedure. See conditions and requirements detailed in Notice 3001.

A Customs Comprehensive Guarantee (CCG) is required to be authorised for Customs Warehousing (Articles 95 & 195 EU Reg. No. 952/2013 (UCC)).

A Temporary Admission (TA) authorisation, valid at the time the goods were entered to TA, is needed to use this customs procedure. This may be pre-approved (single member state or multi-

state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

The MRN for the declaration which previously entered the goods to TA must be declared in D.E. 2/1 as a previous Document.

Where the goods are being transferred between different authorisation holders, the AI statement code 'TAPAR' must be declared in D.E. 2/2 where the goods were subject to TA with partial relief providing details of the amount of revenue paid whilst the goods were held under TA.

Goods liable to customs duty and/ or other charges, must be entered to an approved customs warehouse (CW) in order to suspend the payment of any customs duty or charges.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under the Temporary Admission (TA) procedure must be provided to the depositor for use on the goods subsequent release to free circulation.

Use of this procedure is subject to an authorisation for a Customs Warehouse (CW) being held for the premises declared in D.E. 2/7 (Identification of Warehouse).

The goods must be entered to an approved CW premises, declared in D.E. 2/7 (Identification of Warehouse) of the declaration, in order to suspend the import duties and other charges.

Goods can only be entered to CW where the CW is specifically authorised to receive them.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held at the time the goods were entered to TA.

Entry in Declarant's Records (EIDR) may not be used to both enter and remove the goods from the customs warehousing procedure. Declarant's intending to use EIDR to remove the goods from the warehouse at a later date should use a standard declaration (Additional Declaration Type A) to enter the goods to the customs warehouse.

Entry in Declarant's Records (EIDR) may only be used to enter the goods to this procedure where the conditions below for the supplementary declaration waiver are met:

- A full Temporary Admission authorisation was held at the time the goods were entered to TA.
- The obligation to lodge a supplementary declaration shall be waived where the goods are placed under a customs warehousing procedure (Article 167 (2)(a) EU Reg. No. 952/2013 (UCC)).
- The obligation to lodge a supplementary declaration under EIDR shall also be waived for goods for which a special procedure (other than transit) has been discharged by placing them under a subsequent special procedure other than transit, provided that **all** of the following conditions are fulfilled:
  - (d) the holder of the authorisation of the first and subsequent special procedure is the same person;
  - (e) the customs declaration for the first special procedure was lodged in the standard form, or the declarant has lodged a supplementary declaration in accordance with the first subparagraph of Article 167(1) of the Code in respect of the first special procedure;
  - (f) the first special procedure is discharged by the placement of goods under a subsequent special procedure other than end-use or inward processing, following the lodging of a customs declaration in the form of an entry in the declarant's records.

**Notices:**

Information can be found on Customs Warehousing on Gov.UK:

<https://www.gov.uk/guidance/customs-warehousing>

Notice 3001: customs special procedures for the Union Customs Code

Information can be found on Temporary Admission on Gov.UK:

<https://www.gov.uk/guidance/temporary-admission>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H2.

**Declaration Type (D.E. 1/1):**

Enter code: IM or CO (for VAT only warehousing).

For goods released to a customs warehouse that have Customs Union status (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (D.E. 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'CO'. Code F15 must be declared in D.E. 1/11 (Additional Procedure Code).
- If the goods do not have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'IM'.

**Additional Declaration Type (D.E. 1/2):**

The following codes may entered for this Procedure Code: A.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
Z (to represent the previous document)	ZZZ (for any other previous reference)	Enter another recognisable reference number (for example stock reference)	Enter the goods item number from the previous document
Z (to represent the previous document).	MRN (Declaration/notification).	Enter the MRN of the export declaration used to enter the goods to TA.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR)	Enter the DUCR assigned in the commercial records to the consignment (as appropriate)	

Document category	Previous document type	Previous document reference	Goods item identifier
	DCS (to represent any DUCR part no's)	Enter any part numbers associated with the DUCR (as appropriate)	

\*Please note that code Y for the CLE elements are not included here as the supplementary declaration is waived on entry to a Customs Warehouse for the Entry in Declarant's Records (EIDR).

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, PREMS statement to identify the warehouse).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI statement code	Details to be declared
<i>Authorisation by Customs Declaration only:</i> Special Procedure Authorisation granted on the declaration at the time of entry to the procedure.	00100	Enter 'Simplified authorisation' to enter the goods to IP Enter 'Discharge of Simplified Authorisation' to discharge TA. <b>Note:</b> Users of an Authorisation by Customs Declaration should refer to Appendix 4: D.E. 2/2 Additional Information Statement Codes which may be required for the specific operation.
<i>Full authorisation holders only:</i> Discharge of Temporary Admission (Article 238 EU Reg. No. 2015/2446 (DA)).	10500	Enter 'TA' followed by the relevant authorisation number.
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
Premises Name and Address. <b>Note:</b> If the premises code in D.E. 2/7 (Identification of Warehouse) is that of a UK allocated warehouse, do not complete a PREMS AI Statement.	PREMS	Enter the full name, address and country of the warehouse where the goods can be examined. Enter the Premises Country Code as a suffix to the Premises Name and Address separated by a '- '.
Claims to preference for goods being entered for customs warehousing where a preference claim will be made on their removal.	WHSRP	Where a preferential rate of duty is to be claimed on removal from the customs warehouse, enter the type of preference claimed for example. GSP, ACP, EFTA etc.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, for example, C517 to be declared for a private Customs Warehouse). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Customs Warehouse authorisation details:

Enter the appropriate document code from the table below to indicate the type of customs warehouse authorisation held:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C517	e.g. GB	CWP ( <i>Private Customs Warehouse</i> )	The customs warehouse authorisation number.
C518	e.g. GB	CW1 ( <i>public customs warehouse type 1</i> )	The customs warehouse authorisation number.
C519	e.g. FR	CW2* ( <i>public customs warehouse type 2</i> )	The customs warehouse authorisation number.

\*Please note: CW2 must not be used with GB.

Comprehensive guarantee:

Enter the reference number for the comprehensive guarantee for the warehouse premises:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee used to secure the CW authorisation.

Required by holders of a full Temporary Admission authorisation only:

Enter the TA authorisation number valid at the time the goods were entered to TA:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C516	e.g. GB	TEA	Temporary Admission authorisation number.



**Identification of warehouse (D.E 2/7):**

Enter:

Warehouse type	Warehouse identifier
codes: R (public type 1) S (public type 2)* T (public type 3)* U (private)	Followed by the warehouse reference number or warehouse ID.

\* Warehouse types S & T may not be used with any warehouse ID with a country code of GB.

**Holder of the authorisation identification number (D.E. 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, CWP to be declared for a Private Customs Warehouse). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned.

The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU	Enter the EORI number of the authorisation holder
Authorisation for a private customs warehouse	CWP	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 1	CW1	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 2*	CW2*	The EORI number of the authorisation holder.
Temporary Admission	TEA**	The EORI number of the authorisation holder of TA at the time of entry to the procedure.

\*CW2 cannot be used with GB.

\*\*Code TEA is only required when a full authorisation is held.

**Location of Goods (D.E. 5/23):**

Enter the location details appropriate to the type of TA authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
Full TA authorisation	Enter 'GBBYTA'	Followed by the TA authorisation number'
Authorisation by Customs Declaration	Enter 'GBBU'	Followed by the appropriate GB UN/LOCODE code*'

\*Select the GB UN/LOCODE code from **Appendix 16I: D.E. 5/23: Goods Location Codes: GB Place Names and UN/LOCODE Codes** for the nearest place name to the premises where the goods are located.

**Supervising customs office (D.E. 5/27):**

Enter the supervising customs office code applicable for the Customs Warehouse authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

**Details of Goods (D.E. 6/8 – 6/17):**

Enter the details of the goods in terms of the TA products as they are being entered to the CW.

**Guarantee Type (D.E. 8/2)**

Enter the type of comprehensive guarantee authorisation held as security for the CW:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

**Guarantee Reference (D.E. 8/3)**

Enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

**Additional Procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 7153:

**Union Additional Procedure Codes:**

F15

**National Additional Procedure Codes:**

000, 1VW

**Notes:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a single Customs declaration must all be in the same declaration category e.g. H2.
- Where the authorisation was granted at the time of entry to TA under the Authorisation by Customs Declaration, a copy of the authorisation letter issued by NTAS must be provided to Customs (on request) unless the MRN details of the declaration have been declared in D.E. 2/1 (Previous Documents).
- Agents must have prior written approval from the authorisation holder to enter goods to customs warehousing on their behalf and ensure a copy of the declaration is returned to the holder.
- Entry under this Customs Procedure is a declaration that:
  - The goods are eligible for warehousing.
  - The goods will be entered to the warehouse stated in D.E. 2/7 (Identification of Warehouse) without delay and in the same state and condition as at importation.
  - Any additional security which may be needed will be provided.
  - All other conditions and requirements associated with entry of the goods to the customs warehouse procedure will be met.
- All items on the customs declaration must be entered to the same warehouse and have the requested procedure code of 71 (as the first and second digit) in D.E. 1/10 (Procedure Code).

**Security Required**

While under the customs warehousing procedure, all import duties and charges are suspended. This is conditional upon a guarantee being provided to secure the potential customs debt.

**71 54:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release to a Customs Warehouse (Article 240 EU Reg. No. 952/2013 (UCC)) where the goods have been previously entered to inward processing in another member state (Article 211(1) & 256 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim a suspension from customs duties and other charges for goods entered to a Customs Warehouse (CW) which were previously entered to inward processing (IP) in another member state.

A Customs Warehousing (CW) authorisation is needed to use this customs procedure. See conditions and requirements detailed in Notice 3001.

A Customs Comprehensive Guarantee (CCG) is required to be authorised for Customs Warehousing (Articles 95 & 195 EU Reg. No. 952/2013 (UCC)).

A full, multi-state Inward Processing (IP) authorisation, valid at the time the goods were entered to IP, is needed to use this customs procedure, see conditions and requirements detailed in Notice 3001.

Goods liable to customs duty and/ or other charges, must be entered to an approved customs warehouse (CW) in order to suspend the payment of any customs duty or charges.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under the Inward Processing (IP) procedure and the duty calculations to be applied to the goods must be provided to the depositor for use on the goods subsequent release to free circulation.

Use of this procedure is subject to an authorisation for a Customs Warehouse (CW) being held for the premises declared in D.E. 2/7 (Identification of Warehouse).

The use of this procedure is subject to a full multi-state authorisation being held for IP at the time the goods were entered to IP.

Authorisation by Customs Declaration cannot be used with this Procedure Code.

The goods must be entered to an approved CW premises, declared in D.E. 2/7 (Identification of Warehouse) of the declaration, in order to suspend the import duties and other charges.

Goods can only be entered to CW where the CW is specifically authorised to receive them.

## VOLUME 3 – Appendix 1: Requested procedure 71 (CDS)

Simplified Declaration Procedure (SDP) and Entry in Declarants Records (EIDR) may not be used with this Procedure Code.

### Notices:

Information can be found on Customs Warehousing on Gov.UK:

<https://www.gov.uk/guidance/customs-warehousing>

Notice 3001: customs special procedures for the Union Customs Code

Information can be found on Inward Processing on Gov.UK:

<https://www.gov.uk/guidance/inward-processing>

Notice 3001: customs special procedures for the Union Customs Code

### Declaration category:

H2.

### Declaration Type (D.E. 1/1):

Enter code: IM.

### Additional Declaration Type (D.E. 1/2):

The following codes may entered for this Procedure Code: A.

### Simplified Declaration/Previous Document (D.E. 2/1):

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
Z (to represent the previous document)	ZZZ (for any other previous reference)	Enter another recognisable reference number (for example stock reference)	Enter the goods item number from the previous document
Z	MRN (Declaration/notification).	Enter the MRN of the declaration used to enter the goods to IP in the other member state.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR)	Enter the DUCR assigned in the commercial records to the consignment (as appropriate)	
	DCS (to represent any DUCR part no's)	Enter any part numbers associated with the DUCR (as appropriate)	

### Additional Information (D.E. 2/2):

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, PREMS statement to identify the warehouse).

**VOLUME 3 – Appendix 1: Requested procedure 71 (CDS)**

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI statement code	Details to be declared
<i>Full authorisation holders only:</i> Discharge of Inward Processing (Article 241(1) EU Reg. No. 2015/2446 (DA)).	10200	Enter 'IP' followed by the relevant authorisation number or INF number.
Discharge of Inward Processing (specific commercial policy measures): Where goods placed under the inward processing procedure are subject to specific commercial policy measures and such measures continue to be applicable at the time when the goods, whether in the form of processed products or not, are placed under a subsequent customs procedure (refer to Notice 3001).	10300	Enter 'IP CPM'.
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
<i>Use with A.86(3) UCC debt rules only:</i> Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules. This AI code must be used with D.E.1/11 Additional Procedure Code F44. See D.E.1/11 Additional Procedure Code notes for details.	GEN86	Enter 'Article 86(3)'.
Premises Name and Address. <b>Note:</b> <i>If the premises code in D.E. 2/7 (Identification of Warehouse) is that of a UK allocated warehouse, do not complete a PREMS AI Statement.</i>	PREMS	Enter the full name, address and country of the warehouse where the goods can be examined. Enter the Premises Country Code as a suffix to the Premises Name and Address separated by a '-'. Enter the Premises Country Code as a suffix to the Premises Name and Address separated by a '-'.
Claims to preference for goods being entered for customs warehousing where a preference claim will be made on their removal.	WHSRP	Where a preferential rate of duty is to be claimed on removal from the customs warehouse, enter the type of preference claimed for example. GSP, ACP, EFTA etc.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C517 to be declared for a private Customs Warehouse). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Customs Warehouse authorisation details:

Enter the appropriate document code from the table below to indicate the type of customs warehouse authorisation held:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C517	e.g. GB	CWP ( <i>Private Customs Warehouse</i> )	The customs warehouse authorisation number.
C518	e.g. GB	CW1 ( <i>public customs warehouse type 1</i> )	The customs warehouse authorisation number.
C519	e.g. FR	CW2* ( <i>public customs warehouse type 2</i> )	The customs warehouse authorisation number.

\*Please note: CW2 must not be used with GB.

Comprehensive guarantee:

Enter the reference number for the comprehensive guarantee for the warehouse premises:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee used to secure the CW authorisation.

Required on all IP declarations:

Enter the IP authorisation number valid at the time the goods were entered to IP:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C601	e.g. GB	IPO	Inward Processing authorisation number.

Document code	Document identifier	Document status
C603	Enter the INF1 reference number.	Use document status code AE if authorised for globalised INF1s (certification not required). Otherwise, use status code AC if certification is required.

**Identification of warehouse (D.E 2/7):**

Enter:

Warehouse type	Warehouse identifier
codes: R (public type 1) S (public type 2)* T (public type 3)* U (private)	Followed by the warehouse reference number or warehouse ID.

\* Warehouse types S & T may not be used with any warehouse ID with a country code of GB.

**Holder of the authorisation identification number (D.E. 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, CWP to be declared for a Private Customs Warehouse). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU	Enter the EORI number of the authorisation holder
Authorisation for a private customs warehouse	CWP	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 1	CW1	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 2*	CW2*	The EORI number of the authorisation holder.
Inward Processing	IPO**	The EORI number of the authorisation holder of IP at the time of entry to the procedure.

\*CW2 cannot be used with GB.

\*\*Code IPO is only required when a full authorisation is held.

**Location of Goods (D.E. 5/23):**

Enter the location details as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
Full IP authorisation	Enter 'GBBYIP'	Followed by the IP authorisation number.

**Supervising customs office (D.E. 5/27):**

Enter the supervising customs office code applicable for the Customs Warehouse authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

**Details of Goods (D.E. 6/8 – 6/17):**

Enter the details of the goods in terms of the processed/ compensating products.

**Guarantee Type (D.E. 8/2)**

Enter the type of comprehensive guarantee authorisation held as security for the CW:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

**Guarantee Reference (D.E. 8/3)**

Enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

**Additional Procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 7154:

**Union Additional Procedure Codes:**

A04, F15, F44

**National Additional Procedure Codes:**

000

**Notes:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a single Customs declaration must all be in the same declaration category e.g. H2.
- The INF1 must be used to provide the information on the original entry of the goods to IP in the other Member State.
- If the goods were first entered to IP in the same member state as discharge, you must use Procedure Code 7151 instead.
- Code F44 may not be used on the diversion to Free Circulation unless F44 was also quoted on the original declaration (in D.E.1/11 (Additional Procedure Code) placing the goods under IP.
- Agents must have prior written approval from the authorisation holder to enter goods to customs warehousing on their behalf and ensure a copy of the declaration is returned to the holder.
- Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.
- Entry under this Customs Procedure is a declaration that:
  - The goods are eligible for warehousing.



- The goods will be entered to the warehouse stated in D.E. 2/7 (Identification of Warehouse) without delay and in the same state and condition as at importation.
- Any additional security which may be needed will be provided.
- All other conditions and requirements associated with entry of the goods to the customs warehouse procedure will be met.
- All items on the customs declaration must be entered to the same warehouse and have the requested procedure code of 71 (as the first and second digit) in D.E. 1/10 (Procedure Code).

**Security Required**

While under the customs warehousing procedure, all import duties and charges are suspended. This is conditional upon a guarantee being provided to secure the potential customs debt.

When replacements are imported with prior exportation of equivalent goods, security for the potential Customs Duty on the full value is needed, by deposit or guarantee. Security will be discharged when evidence is produced of the prior export of the goods being replaced.

**71 71:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

**Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release to a Customs Warehouse where the goods are being transferred between different customs warehouses (Article 240 EU Reg. No. 952/2013 (UCC)).

**Conditions for Use:**

This Procedure Code is used to claim a suspension from customs duties and other charges for goods being transferred between different Customs Warehouses (CW).

A valid authorisation for CW is required by both warehousekeepers in order to use this procedure. See conditions and requirements detailed in Notice 3001:

*The dispatching CW:*

- The details for the party dispatching CW should be entered against the PREMS AI statement code in D.E. 2/2.

*The receiving CW:*

- The details of the receiving CW authorisation should be declared against the relevant Document and Authorisation Type codes in D.E. 2/3 and D.E. 3/39. The receiving customs warehouse ID should be declared in D.E. 2/7.

A Customs Comprehensive Guarantee (CCG) is required to be authorised for Customs Warehousing (Articles 95 & 195 EU Reg. No. 952/2013 (UCC)). The guarantee details only need to be declared for the receiving CW.

Goods liable to customs duty and/ or other charges, must be entered to an approved customs warehouse (CW) in order to suspend the payment of any customs duty or charges.

The MRN of this declaration must be provided to the dispatching warehousekeeper for their records as evidence that the goods have been entered to a subsequent warehouse. The dispatching warehousekeeper must also be provided with confirmation of receipt of the goods into the receiving warehouse.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Use of this procedure is subject to an authorisation for a Customs Warehouse (CW) being held by both warehousekeepers. The receiving customs warehouse premises must be declared in D.E. 2/7 (Identification of Warehouse).

The goods must be entered to an approved CW premises, declared in D.E. 2/7 (Identification of Warehouse) of the declaration, in order to suspend the import duties and other charges.

Goods can only be entered to CW where the CW is specifically authorised to receive them.

Entry in Declarant's Records (EIDR) may not be used to both enter and remove the goods from the customs warehousing procedure. Where EIDR was used to enter the goods to the dispatching warehouse, a standard declaration using code 'A' in Additional Declaration Type (D.E. 1/2) must be used.

Entry in Declarant's Records (EIDR) may only be used to enter the goods to this procedure where the conditions below for the supplementary declaration waiver are met:

- The obligation to lodge a supplementary declaration shall be waived where the goods are placed under a customs warehousing procedure (Article 167 (2)(a) EU Reg. No. 952/2013 (UCC)).
- The obligation to lodge a supplementary declaration under EIDR shall also be waived for goods for which a special procedure (other than transit) has been discharged by placing them under a subsequent special procedure other than transit, provided that **all** of the following conditions are fulfilled:
  - (g) the holder of the authorisation of the first and subsequent special procedure is the same person;
  - (h) the customs declaration for the first special procedure was lodged in the standard form, or the declarant has lodged a supplementary declaration in accordance with the first subparagraph of Article 167(1) of the Code in respect of the first special procedure;
  - (i) the first special procedure is discharged by the placement of goods under a subsequent special procedure other than end-use or inward processing, following the lodging of a customs declaration in the form of an entry in the declarant's records.

**Notices:**

Information can be found on Customs Warehousing on Gov.UK:

<https://www.gov.uk/guidance/customs-warehousing>

Notice 3001: customs special procedures for the Union Customs Code

**Declaration category:**

H2.

**Declaration Type (D.E. 1/1):**

Enter code: IM or CO (for VAT only warehousing).

For goods released to a customs warehouse that have Customs Union status (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (D.E. 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'CO'. Code F15 must be declared in D.E. 1/11 (Additional Procedure Code).
- If the goods do not have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'IM'.

**Additional Declaration Type (D.E. 1/2):**

The following codes may entered for this Procedure Code: A.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
Z (to represent the previous document)	ZZZ (for any other previous reference)	Enter another recognisable reference number (for example stock reference)	Enter the goods item number from the previous document
Z	DCR (to represent the DUCR)	Enter the DUCR assigned in the commercial records to the consignment (as appropriate)	
	DCS (to represent any DUCR part no's)	Enter any part numbers associated with the DUCR (as appropriate)	

\*Please note that code Y for the CLE elements are not included here as the supplementary declaration is waived on entry to a Customs Warehouse for the Entry in Declarant's Records (EIDR).

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, PREMS statement to identify the dispatching warehouse).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI statement code	Details to be declared
Premises Name and Address of the dispatching warehouse.	PREMS	Enter the full name, address and country of the warehouse (the dispatching warehouse) where the goods are currently located and can be examined.  Enter the Premises Country Code as a suffix to the Premises Name and Address separated by a '-'.  .
Claims to preference for goods being entered for customs warehousing where a preference claim will be made on their removal.	WHSRP	Where a preferential rate of duty is to be claimed on removal from the customs warehouse, enter the type of preference claimed for example. GSP, ACP, EFTA etc.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C517 to be declared for a private Customs Warehouse). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Receiving Customs Warehouse authorisation details:

Enter the appropriate document code from the table below to indicate the type of customs warehouse authorisation held by the receiving warehouse:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C517	e.g. GB	CWP ( <i>Private Customs Warehouse</i> )	The customs warehouse authorisation number.
C518	e.g. GB	CW1 ( <i>public customs warehouse type 1</i> )	The customs warehouse authorisation number.
C519	e.g. FR	CW2* ( <i>public customs warehouse type 2</i> )	The customs warehouse authorisation number.

\*Please note: CW2 must not be used with GB.

Comprehensive guarantee:

Enter the reference number for the comprehensive guarantee for the receiving warehouse premises:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee used to secure the receiving CW authorisation.

**Identification of warehouse (D.E 2/7): (Receiving warehouse)**

Enter:

Warehouse type	Warehouse identifier
codes: R (public type 1) S (public type 2)* T (public type 3)* U (private)	Followed by the warehouse reference number or warehouse ID.

\* Warehouse types S & T may not be used with any warehouse ID with a country code of GB.

**Holder of the authorisation identification number (D.E. 3/39): (Receiving warehouse)**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, CWP to be declared for a Private Customs Warehouse). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU	Enter the EORI number of the authorisation holder
Authorisation for a private customs warehouse	CWP	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 1	CW1	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 2*	CW2*	The EORI number of the authorisation holder.

\*CW2 cannot be used with GB.

**Location of Goods (D.E. 5/23): (dispatching warehouse)**

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
CW authorisation	Enter 'GBBYCW'	Followed by the customs warehouse ID of the dispatching warehouse.

**Supervising customs office (D.E. 5/27):**

Enter the supervising customs office code applicable for the receiving Customs Warehouse authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

**Guarantee Type (D.E. 8/2)**

Enter the type of comprehensive guarantee authorisation held as security for the CW:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

**Guarantee Reference (D.E. 8/3)**

Enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

**Additional Procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 7171:

**Union Additional Procedure Codes:**

F15

**National Additional Procedure Codes:**

000, 1VW

**Notes:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a single Customs declaration must all be in the same declaration category e.g. H2.
- Agents must have prior written approval from the authorisation holder to enter goods to customs warehousing on their behalf and ensure a copy of the declaration is returned to the holder.

All items on the customs declaration must be being:

- Entered to the same receiving customs warehouse.
- Removed from the same dispatching customs warehouse and
- Have the same 4-digit procedure code (7171) in D.E. 1/10.
- Entry under this Customs Procedure is a declaration that:
  - The goods are eligible for warehousing.
  - The goods will be removed from the customs warehouse stated in D.E. 2/2 (Additional Information) as a PREMS statement without delay and in the same state and conditions as declared.
  - The goods will be deposited without delay and in the same state and conditions as at removal from the dispatching warehouse in the receiving warehouse stated in D.E. 2/7 (Identification of Warehouse).
  - Any additional security which may be needed will be provided
  - All other conditions and requirements associated with entry to the customs warehouse procedure will be met.
  - All other conditions and requirements associated with removal from the customs warehouse procedure will be met.

### **Security Required**

While under the customs warehousing procedure, all import duties and charges are suspended. This is conditional upon a guarantee being provided to secure the potential customs debt.

### **71 78:**

These completion notes should be read in conjunction with the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

### **Description of Procedure:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release to a Customs Warehouse (Article 240 EU Reg. No. 952/2013 (UCC)) where the goods are being released from a Free Zone (Article 243 EU Reg. No. 952/2013 (UCC)).

### **Conditions for Use:**

This Procedure Code is used to claim a suspension from customs duties and other charges for goods which are being released from a Free Zone (FZ).

A valid authorisation for CW is required in order to use this procedure. See conditions and requirements detailed in Notice 3001.

A Customs Comprehensive Guarantee (CCG) is required to be authorised for Customs Warehousing (Articles 95 & 195 EU Reg. No. 952/2013 (UCC)).

A Free Zone (FZ) authorisation is needed to use this customs procedure. See conditions and requirements detailed in Notice 3001.

The MRN of this declaration must be provided to the Free Zone Operator for their records as evidence that the goods have been entered to a customs procedure. The Free Zone Operator must also be provided with confirmation of receipt of the goods into the Customs Warehouse.

Goods liable to customs duty and/ or other charges, must be entered to an approved customs warehouse (CW) in order to suspend the payment of any customs duty or charges.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

**Restrictions on usage:**

Use of this procedure is subject to an authorisation for a Customs Warehouse (CW) being held.

The goods must be entered to an approved CW premises, declared in D.E. 2/7 (Identification of Warehouse) of the declaration, in order to suspend the import duties and other charges.

Goods can only be entered to CW where the CW is specifically authorised to receive them.

This Procedure Code may not be used with Simplified Declaration Procedures (SDP) or Entry in Declarant's Records (EIDR).

**Notices:**

Information can be found on Customs Warehousing on Gov.UK:

<https://www.gov.uk/guidance/customs-warehousing>

Notice 3001: customs special procedures for the Union Customs Code

Information can be found on Free Zones in the Special Procedure Notice.

**Declaration category:**

H2.

**Declaration Type (D.E. 1/1):**

Enter code: IM or CO (for VAT only warehousing).

For goods released to a customs warehouse that have Customs Union status (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (D.E. 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'CO'. Code F15 must be declared in D.E. 1/11 (Additional Procedure Code).
- If the goods do not have Customs Union status, then the declaration type (D.E. 1/1) should be completed with code 'IM'.

**Additional Declaration Type (D.E. 1/2):**

The following codes may entered for this Procedure Code: A.

**Simplified Declaration/Previous Document (D.E. 2/1):**

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to **Appendix 3: D.E. 2/1 Previous Document Codes** for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier
X	337 (Temporary Storage Declaration).	Enter the Temporary Storage Declaration or stock reference number.	Enter the goods item number from the Temporary Storage Declaration or stock reference.
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	
	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	

**Additional Information (D.E. 2/2):**

Please refer to **Appendix 4: D.E. 2/2 Additional Information Statement Codes** for the relevant codes and details to be declared (for example, PREMS statement to identify the free zone).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in D.E. 2/2:

Coverage	AI statement code	Details to be declared
Premises Name and Address of the free zone.	PREMS	Enter the full name, address and country of the free zone where the goods are currently located and can be examined.  Enter the Premises Country Code as a suffix to the Premises Name and Address separated by a '- '.
Claims to preference for goods being entered for customs warehousing where a preference claim will be made on their removal.	WHSRP	Where a preferential rate of duty is to be claimed on removal from the customs warehouse, enter the type of preference claimed for example. GSP, ACP, EFTA etc.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Please refer to **Appendix 5: D.E. 2/3 Documents and Other Reference Codes** for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C517 to be declared for a private Customs Warehouse). The corresponding EORI number of the authorisation holder must be declared in D.E. 3/39 against the appropriate authorisation type code.



The specific document code references detailed below must be declared (as applicable).

Customs Warehouse authorisation details:

Enter the appropriate document code from the table below to indicate the type of customs warehouse authorisation held:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C517	e.g. GB	CWP ( <i>Private Customs Warehouse</i> )	The customs warehouse authorisation number.
C518	e.g. GB	CW1 ( <i>public customs warehouse type 1</i> )	The customs warehouse authorisation number.
C519	e.g. FR	CW2* ( <i>public customs warehouse type 2</i> )	The customs warehouse authorisation number.

\*Please note: CW2 must not be used with GB.

Comprehensive guarantee:

Enter the reference number for the comprehensive guarantee for the warehouse premises:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	e.g., GB	CGU	Enter the authorisation reference for the comprehensive guarantee used to secure the CW authorisation.

Free Zone authorisation details:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C600	e.g. GB	FZ	The Free Zone authorisation number.

**Identification of warehouse (D.E 2/7):**

Enter:

Warehouse type	Warehouse identifier
codes: R (public type 1) S (public type 2)* T (public type 3)* U (private)	Followed by the warehouse reference number or warehouse ID.

\* Warehouse types S & T may not be used with any warehouse ID with a country code of GB.

**Holder of the authorisation identification number (D.E. 3/39):**

Please refer to **Appendix 6: D.E. 3/39 Authorisation Type Codes** for the list of codes to be declared (for example, CWP to be declared for a Private Customs Warehouse). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU	Enter the EORI number of the authorisation holder
Authorisation for a private customs warehouse	CWP	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 1	CW1	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 2*	CW2*	The EORI number of the authorisation holder.
Authorisation for a Free Zone	FZ	The EORI number of the authorisation holder.

\*CW2 cannot be used with GB.

**Location of Goods (D.E. 5/23):**

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
FZ authorisation.	Enter 'GBBYFZ'	Followed by the Free Zone ID No.

**Supervising customs office (D.E. 5/27):**

Enter the supervising customs office code applicable for the Customs Warehouse authorisation held from **Appendix 17: D.E. 5/27 Supervising Office Codes**.

**Guarantee Type (D.E. 8/2)**

Enter the type of comprehensive guarantee authorisation held as security for the CW:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

**Guarantee Reference (D.E. 8/3)**

Enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

**Additional Procedure Codes (D.E.1/11):**

The following Additional Procedure Codes may be used with Procedure Code 7178:

**Union Additional Procedure Codes:**

F15

**National Additional Procedure Codes:**

000

**Notes:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.

- Procedure Codes on a single Customs declaration must all be in the same declaration category e.g. H2.
- Agents must have prior written approval from the authorisation holder to enter goods to customs warehousing on their behalf and ensure a copy of the declaration is returned to the holder.

All items on the customs declaration must be being:

- Entered to the same customs warehouse.
- Removed from the same free zone and
- Have the same 4-digit procedure code (7178) in D.E. 1/10.
- Entry under this Customs Procedure is a declaration that:
  - The goods are eligible for warehousing.
  - The goods will be removed from the free zone stated in D.E. 2/2 (Additional Information) as a PREMS statement without delay and in the same state and conditions as declared.
  - The goods will be deposited without delay and in the same state and conditions as at removal from the free zone in the customs warehouse stated in D.E. 2/7 (Identification of Warehouse).
  - Any additional security which may be needed will be provided
  - All other conditions and requirements associated with entry to the customs warehouse procedure will be met.
  - All other conditions and requirements associated with removal from the free zone will be met.

#### **Security Required**

While under the customs warehousing procedure, all import duties and charges are suspended. This is conditional upon a guarantee being provided to secure the potential customs debt.



## **Appendix 2: D.E. 1/11: Additional Procedure Codes**

This Appendix contains the specific completion rules instructions for each 3-digit Union and National Additional Procedure Code that can be used in Data Element 1/11 for Imports.

Use the Additional Procedure Code index list and their completion notes to help you identify the correct code to use and for guidance on how to complete the declaration.

The completion notes in this Appendix are a supplement to the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide.

This Appendix only contains any additional completion notes for each 3-digit Additional Procedure Code and **does not** constitute full guidance on how the declaration should be completed.

The Appendix is broken into two parts:

- Appendix 2A: D.E. 1/11: Additional Procedure Codes: Union Codes
- Appendix 2B: D.E. 1/11: Additional Procedure Codes: National Codes

Where a single goods item requires the use of both Union and National Additional Procedure Codes, Union Codes (from [Appendix 2A: D.E. 1/11: Additional Procedure Codes: Union Codes](#)) should be declared first (see UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide, data element 1/11 for more details).

### **Notes:**

Only one 4-digit Procedure Code can be declared against each goods item in D.E. 1/10, however, this may be tailored to the specific circumstances for the goods treatment by the use of multiple Additional Procedure Codes in D.E. 1/11.

These completion notes are a supplement to the D.E. 1/10 Procedure Code Notes and therefore any instructions relating to the requested or previous procedure included against the relevant D.E. 1/10 Procedure Code (see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#)) must also be followed.

The D.E. 1/10 completion notes are not repeated against or superseded by the D.E. 1/11 completion notes.

**Appendix 2A: D.E. 1/11: Additional Procedure Codes: Union Codes Index List**

Where this Data Element is used to specify a Union Additional Procedure Code, the first character of the code identifies a customs procedural treatment in the following series:

Inward processing	Axx
Outward processing	Bxx
Relief	Cxx
Temporary admission	Dxx
Agricultural products	Exx
Other	Fxx

***Inward processing (Article 256 of the Code)***

**A-Series**

Code	Description of Procedure
A04	Goods which are placed under or removed from an Inward Processing procedure (VAT only)

***Outward processing (Article 259 of the Code)***

**B-Series**

Code	Description of Procedure
B02	Processed products returning after repair under guarantee in accordance with Article 260 of the Code (goods repaired free of charge).
B03	Processed products returning after replacement under guarantee in accordance with Article 261 of the Code (standard exchange system)
B06	Processed products returning - VAT only

***Relief (Council Regulation (EC) No 1186/2009(1))***

**C-Series**

*(C series codes relieve the customs duty only, the notes for each code should be read to see if VAT relief is also possible. Where VAT relief is also allowed, code F45 (\*) should be used in addition to the C code in order to claim VAT relief as well.)*

Code	Description of Procedure
C01	Personal property belonging to natural persons transferring their normal place of residence to the Union
C02	Trousseaux and household effects imported on the occasion of a marriage
C03	Presents customarily given on the occasion of a marriage
C04	Personal property acquired by inheritance by a natural person having his normal place of residence in the customs territory of the Union
C06	School outfits, educational materials and related household effects
C07	Consignments of negligible value
C08	Consignments sent from one private individual to another
C09	Capital goods and other equipment imported on the transfer of activities from a third country into the Union

<b>Code</b>	<b>Description of Procedure</b>
C10	Capital goods and other equipment belonging to persons engaged in a liberal profession and to legal persons engaged in a non-profit making activity
C11	Educational, scientific and cultural materials; scientific instruments and apparatus as listed in Annex 1 to Regulation (EC) No 1186/2009
C12	Educational, scientific and cultural materials; scientific instruments and apparatus as listed in Annex 11 to Regulation (EC) No 1186/2009
C13	Educational, scientific and cultural materials; scientific instruments and apparatus imported exclusively for non-commercial purposes (including spare parts, components, accessories and tools)
C14	Equipment imported for non-commercial purposes by or on behalf of a scientific research establishment or organisation based outside the Union
C15	Laboratory animals and biological or chemical substances intended for research
C16	Therapeutic substances of human origin and blood-grouping and tissue-typing reagents
C17	Instruments and apparatus used in medical research, establishing medical diagnoses or carrying out medical treatment
C18	Reference substances for the quality control of medicinal products
C19	Pharmaceutical products used at international sports events
C20	Goods for charitable or philanthropic organisations - basic necessities imported by State organisations or other approved organisations
C21	Articles in Annex 111 to Regulation (EC) No 1186/2009, intended for the blind
C22	Articles in Annex IV to Regulation (EC) No 1186/2009, intended for the blind imported by blind persons themselves for their own use (including spare parts, components, accessories and tools)
C23	Articles in Annex IV to Regulation (EC) No 1186/2009, intended for the blind imported by certain institutions or organisations (including spare parts, components, accessories and tools)
C24	Articles, intended for other handicapped persons (other than blind persons) imported by handicapped persons themselves for their own use (including spare parts, components, accessories and tools)
C25	Articles, intended for other handicapped persons (other than blind persons) imported by certain institutions or organisations (including spare parts, components, accessories and tools)
C26	Goods imported for the benefit of disaster victims
C27	Decorations conferred by governments of third countries on persons whose normal place of residence is in the customs territory of the Union
C28	Goods imported into the customs territory of the union by persons who have paid an official visit to a third country and who have received them on this occasion as gifts from the host authorities
C29	Goods to be used by monarchs or heads of state
C30	Samples of goods of negligible value imported for trade promotion purposes
C31	Printed advertising matter

<b>Code</b>	<b>Description of Procedure</b>
C32	Small representative samples of goods manufactured outside the customs territory of the Union, intended for a trade fair or similar event
C33	Goods imported for examination, analysis or test purposes
C34	Consignments, sent to organisations protecting copyrights or industrial and commercial patent rights
C35	Tourist information literature
C36	Miscellaneous documents and articles
C37	Ancillary materials for the stowage and protection of goods during their transport
C38	Litter, fodder and feeding stuffs for animals during their transport
C39	Fuel and lubricants present in land motor vehicles and special containers
C40	Materials for cemeteries for, and memorials to, war victims
C41	Coffins, funerary urns and ornamental funerary articles
C42	Personal property entered for free circulation before the person concerned establishes his normal place of residence in the customs territory of the Union (duty relief subject to an undertaking)
C43	Personal property belonging to a natural person having intention to transfer his normal place of residence to the Union (duty free admission subject to an undertaking)
C44	Personal property acquired by inheritance by legal persons engaged in a non-profit making activity who are established in the customs territory of the Union
C45	Agricultural, stock-farming, bee-keeping, horticultural and forestry products from properties located in a third country adjoining the customs territory of the Union
C46	Products of fishing or fish-farming activities carried out in the lakes or waterways bordering a Member State and a third country by Union fishermen and products of hunting activities carried out on such lakes or waterways by Union sportsmen
C47	Seeds, fertilisers and products for treatment of soil and crops intended for use on property located in the customs territory of the Union adjoining a third country
C48	Goods contained in the personal luggage and exempted from VAT
C49	Goods for charitable or philanthropic organisations — goods of every description sent free of charge and to be used for fund-raising at occasional charity events for the benefit of needy persons
C50	Goods for charitable or philanthropic organisations — equipment and office materials sent free of charge
C51	Cups, medals and similar articles of an essentially symbolic nature which having been awarded in a third country to persons having their normal place of residence in the customs territory of the Union
C52	Cups, medals and similar articles of an essentially symbolic nature which are given free of charge by authorities or persons established in a third country to be presented in the customs territory of the Union to a person having their normal place of residence in the EU
C53	Awards, trophies and souvenirs of a symbolic nature and of limited value intended for distribution free of charge to persons normally resident in third countries at business conferences or similar international events



<b>Code</b>	<b>Description of Procedure</b>
C54	Goods imported into the customs territory of the Union by persons coming to pay an official visit in the customs territory of the Union and who intend to offer them on that occasion as gifts to the host authorities
C55	Goods sent as gifts from one official body, carrying on an activity located in a third country, to another official body, carrying on an activity, located within the customs territory of the Union and approved by the competent authorities to receive such articles free of duty
C56	Articles for advertising purposes, of no intrinsic commercial value, sent free of charge by suppliers to their customers, which apart from their advertising function, are not capable of being used otherwise
C57	Goods imported solely in order to be demonstrated or in order to demonstrate machines and apparatus, manufactured outside the customs territory of the Union and displayed at a trade fair or similar event
C58	Various materials of little value such as paints, varnishes, wallpaper etc., used in the building, fitting-out and decoration of temporary stands occupied by representatives of third countries at a trade fair or similar event, which are destroyed by being used
C59	Printed matter, catalogues, prospectuses, price lists, advertising posters, calendars, whether or not illustrated, unframed photographs and other articles supplied free of charge in order to advertise goods manufactured outside the customs territory of the Union and displayed at a trade fair or similar event
C60	Trousseaux and household effects imported on the occasion of a marriage entered for free circulation in the first two months before the wedding (duty relief subject to the lodging of appropriate security)
C61	Presents customarily given on the occasion of a marriage entered for free circulation in the last two months before the wedding (duty relief subject to the lodging of appropriate security)

**Temporary Admission**

**D-Series**

<b>Code</b>	<b>Description of Procedure</b>
D01	Pallets (including pallet accessories and equipment)
D02	Containers (including container accessories and equipment)
D03	Means of road, rail, air, sea and inland waterway transport
D04	Personal effects and goods for sports purposes imported by travellers
D05	Welfare material for seafarers
D06	Disaster relief material
D07	Medical, surgical and laboratory equipment
D08	Animals
D09	Goods for use in frontier zone
D10	Sound, image or data carrying media
D11	Publicity material
D12	Professional equipment

<b>Code</b>	<b>Description of Procedure</b>
D13	Pedagogic material and scientific equipment
D15	Packings, empty
D16	Moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles
D17	Special tools and instruments
D18	Goods subject to tests, experiments or demonstrations
D19	Goods imported, subject to satisfactory acceptance tests, in connection with a sales contract
D20	Goods used to carry out tests, experiments or demonstrations without financial gain (six months)
D21	Samples
D22	Replacement means of production (six months)
D23	Goods for events or for sale
D24	Goods for approval (six months)
D25	Works of art, collectors' items and antiques
D26	Goods imported with a view to their sale by auction
D27	Spare parts, accessories and equipment
D28	Goods imported in particular situations having no economic effect
D29	Goods imported for a period not exceeding three months
D30	Means of Transport for persons established outside the customs Territory of the Union or for persons preparing for the transfer of their normal place of residence outside that Territory.
D51	Temporary Admission with partial relief from duties

***Agricultural products***

**E-Series**

<b>Code</b>	<b>Description of Procedure</b>
E01	Use of the unit price for the determination of the customs value for certain perishable goods ( <i>Article 74(2)(c) of the Code and Article 142(6)</i> )
E02	Standard import values (for example: Commission Regulation (EU) No 543/2011)

**Other**

**F-Series**

<b>Code</b>	<b>Description of Procedure</b>
F01	Relief from import duties for returned goods (Article 203 of the Code)
F02	Relief from import duties for returned goods (Special circumstances provided for in Article 159 of Delegated Regulation (EU) 2015/2446: agriculture goods)
F03	Relief from import duties for returned goods (Special circumstances provided for in Article 158 (2) of Delegated Regulation (EU) 215/2446 repair or restoration)
F04	Processed products which return to the European Union after having been previously re-exported subsequent to an inward processing procedure (Article 205 (1) of the Code)
F05	Relief from import duties and from VAT and/or excise duties for returned goods (Art. 203 of the Code and Art. 143(1)(e) (Directive 2006/112/EC)
F06	A movement of excise goods under an excise duty suspension arrangement from the place of importation in accordance with Article 17(1)(b) of Directive 2008/118/EC
F07	Processed products which returned to the European Union after having been previously re-exported subsequent to an inward processing procedure where the import duty is determined in accordance with Article 86(3) of the Code (Article 205(2) of the Code)
F15	Goods introduced in the context of trade with special fiscal territories and territories with which the EU has formed a Customs Union (Article 1 (3) of the Code)
F21	Exemption from import duties of products of sea-fishing and other products taken from the territorial sea of a country or territory outside the customs territory of the Union by vessels solely registered or recorded in a Member State and flying the flag of that state
F22	Exemption from import duties of products obtained from products of sea fishing and other products taken from the territorial sea of a country or territory outside the customs territory of the Union on board factory-ships registered or recorded in a Member State and flying the flag of the state
F44	Inward Processing; customs debt under Article 86(3) of the Code;
F45	Exemption from import VAT for goods claiming relief from import duty under Council Reg. (EC) No. 1186/2009

**Appendix 2B: D.E. 1/11: Additional Procedure Codes: National Codes Index List**

Where Data Element 1/11 is used to specify a National Additional Procedure Code, the first character of the code is numeric followed by a two-alpha code representing the description of the procedure.

The D.E. 1/11 National Additional Procedure Codes may be found in separate series according to the first character of the code:

**Series 1xx:**

<b>Code</b>	<b>Description of Procedure</b>
1AT	ATA carnet
1BN	Fresh bananas without a weight certificate
1CD	Controlled drugs using Simplified Procedures
1CG	Controlled Goods using Simplified Procedures
1CL	Taxable commodities for climate change levy, with or without a claim to levy relief.
1DP	Goods imported under diplomatic privilege (official use)
1ES	Goods imported for or on behalf of the European Space Agency (ESA) or by Astrium Ltd for use in INTELSAT project
1EX	Mineral (Hydrocarbon) oil imported for heating use for which Excise Duty relief is claimed on entry to an excise warehouse
1IE	IP prior import equivalence (IM/EX)
1IL	Single recipient low value in excess of £15 but not exceeding £135
1LV	Low Value Bulking Imports (LVBI) in excess of £15 but not exceeding £135
1MO	Goods imported by the MoD (MoD VAT postponed accounting)
1MP	Compensating products obtained from milk and milk products (EX/IM).
1NC	Equipment imported for certain NATO contracts and projects
1NN	Goods imported for non-NATO authorised countries (official use)
1NO	Goods imported for US and other NATO visiting forces (official use)
1NP	Goods imported for NATO visiting forces entitled personnel (personal use)
1NV	Tariff Chapters 8703 (motor cars) and 8711 (motor cycles) permanently imported
1PF	Goods of an aggregate value not exceeding £630 (700 euros) intended solely for personal or family use.
1PO	Goods entered to IP imported using the international mail procedure.
1RC	Relief from Customs Duty
1RE	Relief from Excise Duty
1RL	Duty & VAT Relief (RGR with End Use)
1RV	Relief from VAT (Reduced value for VAT or exemption is claimed)
1SC	Consignments entered under the provisions of the split consignment facility.

**VOLUME 3 – Appendix 2: D.E. 1/11: Additional Procedure Codes (CDS)**

Code	Description of Procedure
1SW	Goods imported under the shipwork end-use procedure
1TO	Hydrocarbon oils imported under the 'Tied Oil' scheme for Excise Duty relief.
1VW	Goods liable to VAT only, declared for customs warehousing, or removed from customs warehousing
1XT	More than 1 previous procedure involving Temporary Admission
1XW	More than 1 previous procedure involving Customs Warehousing

**Series 2xx:**

Code	Description of Procedure
2CD	Controlled drugs released to a special procedure using Simplified Procedures
2CG	Controlled Goods released to a special procedure using Simplified Procedures
2DP	Goods imported under diplomatic privilege (personal use)
2LV	Low Value Bulking Imports (LVBI) not exceeding £15
2MO	Goods imported by the MoD to fulfil contracts (VAT paid)

**Series 3xx:**

Code	Description of Procedure
3HG	HG3 non-compliance notice (Inward Processing)

**Series 4xx:**

Code	Description of Procedure
46P	Prior Import Equivalence for OP
48P	Prior Import Equivalence to replace defective goods for OP

**Series 6xx:**

Code	Description of Procedure
63P	Release to RGR with Onward Supply
68P	Re-imported goods placed in a non-customs warehouse where both Excise Duty and VAT (where applicable) are suspended

**Series 9xx:**

Code	Description of Procedure
95P	Goods from a Special Fiscal Territory placed under a non-customs warehousing procedure where both VAT and Excise Duty are suspended

**Series 0xx:**

Code	Description of Procedure
000	No other Additional Procedure Code applies
0GD	Goods consigned to other Government Departments and agencies (where not otherwise covered under D.E. 1/11 National Additional Procedure Codes)



### Additional Procedure Code A-Series

This Appendix contains the specific completion rules instructions for the A-series Union Additional Procedure Codes for Data Element 1/11 for Imports.

Use the index list below and the Additional Procedure Codes completion notes to help you identify the correct code to use and for guidance on how to complete the declaration.

This Appendix includes Additional Procedure Codes:

A04: Goods which have been placed under or discharged from an Inward Processing Procedure (VAT only) .....	2
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#### Notes:

The completion notes in this Appendix are a supplement to the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide.

This Appendix only contains any additional completion notes for each 3-digit Additional Procedure Code and **does not** constitute full guidance on how the declaration should be completed.

Where a single goods item requires the use of both Union and National Additional Procedure Codes, Union Codes (from [Appendix 2A: D.E. 1/11: Additional Procedure Codes: Union Codes](#)) should be declared first (see UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide, data element 1/11 for more details).

Only one 4-digit Procedure Code can be declared against each goods item in D.E. 1/10, however, this may be tailored to the specific circumstances for the goods treatment by the use of multiple Additional Procedure Codes in D.E. 1/11.

These completion notes are a supplement to the D.E. 1/10 Procedure Code Notes and therefore any instructions relating to the requested or previous procedure included against the relevant D.E. 1/10 Procedure Code (see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#)) must also be followed.

The D.E. 1/10 completion notes are not repeated against or superseded by the D.E. 1/11 completion notes.

**A04: Goods which have been placed under or discharged from an Inward Processing Procedure (VAT only)**

**Description of Procedure:**

Goods which are placed under or discharged from an inward processing procedure (Article 256, EU Reg. No. 952/2013 (UCC)) with VAT only suspension

**Goods covered:**

Non-Union goods or goods from a Special Fiscal Territory or other Territory with which the EU has formed a Customs Union (Article 1 (3), EU Reg No 952/2013 (Union Customs Code (UCC)), which are entered to or discharged from an inward procedure (IP) with a VAT only suspension.

**Conditions for Use:**

A full, Inward Processing (IP) authorisation is needed to use this customs procedure, see conditions and requirements detailed in Notice 3001.

A Bill of Discharge (Form BOD1) must be submitted to the supervising office by the due date. Failure to submit a Bill of Discharge by the due date to the supervising office may lead to a demand to pay any suspended VAT.

**Restrictions on usage:**

This Additional Procedure Code can only be used by holders of a full authorisation, it cannot be used with Authorisation by Customs Declaration. It cannot therefore be used with (AI statement code 00100 in D.E. 2/2).

The use of the VAT only IP procedure is dependent on this being specified within the relevant IP authorisation.

**Notices:**

[Notice 3001: customs special procedures for the Union Customs Code](#)

**Notes:**

Additional Procedure Code A04 can only be used with Requested and Previous Procedure codes (D.E. 1/10): 01 51, 01 54, 40 51, 40 54, 42 51, 42 54, 51 00, 51 51, 51 53, 51 54, 51 71, 51 78, 71 51, 71 54.



**Additional Procedure Code B-Series**

This Appendix contains the specific completion rules instructions for the B-series Union Additional Procedure Codes for Data Element 1/11 for Imports.

Use the index list below and the Additional Procedure Codes completion notes to help you identify the correct code to use and for guidance on how to complete the declaration.

This Appendix includes Additional Procedure Codes:

B02: Re-importation of goods after outward processing for repair under guarantee .....	2
B03: Processed products returning after replacement under guarantee .....	4
B06: Processed products returning - VAT only relief .....	6

**Notes:**

The completion notes in this Appendix are a supplement to the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide.

This Appendix only contains any additional completion notes for each 3-digit Additional Procedure Code and **does not** constitute full guidance on how the declaration should be completed.

Where a single goods item requires the use of both Union and National Additional Procedure Codes, Union Codes (from [Appendix 2A: D.E. 1/11: Additional Procedure Codes: Union Codes](#)) should be declared first (see UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide, data element 1/11 for more details).

Only one 4-digit Procedure Code can be declared against each goods item in D.E. 1/10, however, this may be tailored to the specific circumstances for the goods treatment by the use of multiple Additional Procedure Codes in D.E. 1/11.

These completion notes are a supplement to the D.E. 1/10 Procedure Code Notes and therefore any instructions relating to the requested or previous procedure included against the relevant D.E. 1/10 Procedure Code (see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#)) must also be followed.

The D.E. 1/10 completion notes are not repeated against or superseded by the D.E. 1/11 completion notes.

**B02: Re-importation of goods after outward processing for repair under guarantee**

**Description of Procedure:**

Re-importation of goods after outward processing (OP) for processed products returning after repair under guarantee in accordance with Article 260, EU Reg. No. 952/2013 (UCC) (goods repaired free of charge).

**Goods covered:**

Goods re-imported to free circulation in a territory of the EU Customs Union for which OP is claimed. The re-importation of compensating products obtained from goods which were exported from the EU under an OP authorisation for an authorised repair carried out free of charge either for contractual or legal reasons arising from a guarantee, or because of a manufacturing defect.

**Conditions for Use:**

An OP authorisation, valid at the time the goods were exported under OP, is needed to use this Additional Procedure Code. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

Suitable evidence must be retained and produced on request to demonstrate that the repair was carried out free of charge.

When replacement products are imported under the Standard Exchange System (SES) with prior importation, Additional Procedure Codes '46P' or '48P' must be declared against this goods item in DE 1/11, in addition to B02.

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under the Outward Processing (OP) procedure must be held.

A duty calculation worksheet to verify any duty override calculation may be required (see D.E. 2/3 document codes in the [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) for details).

The use of this Additional Procedure Code is subject to a valid OP authorisation being held at the time the goods were exported under OP.

Additional Procedure Code, B02, may only be used on re-importation if Additional Procedure Code B51 was used at export.

Where an extended guarantee has been purchased with the goods, or the repair is chargeable, this Additional Procedure Code must not be used, and Additional Procedure Code '000' must be used on the re-import declaration.

If the goods were known to be defective at the time of initial importation (release to free circulation) and this was reflected in the Customs Valuation at the time, then the goods are not eligible to use this Additional Procedure Code.

CAP goods may not be entered to this customs procedure.

This Additional Procedure Code cannot be used with Entry in Declarant's Records (EIDR).

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**VAT**

Subject to the conditions laid down in [Notice 3001: customs special procedures for the Union Customs Code](#) being met, VAT is not chargeable on repairs carried out free of charge.

**Post clearance action**

Where delivery is needed before production of the certificate of posting or details of the previous export entry have not been entered in D.E. 2/1 (Previous Documents), security for potential charges on the full value must be provided by deposit or guarantee.

**Notes**

Additional Procedure Code B02 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 01 21, 07 21, 42 21, 44 22, 51 21, 61 22 and 71 22.

**Security Required**

When replacements are imported under the Standard Exchange System (SES) with earlier importation, security for the potential Customs Duty on the full value is needed, by deposit or guarantee. Security will be discharged when evidence is produced of the subsequent export of the goods being replaced.

**Additional documents needed**

If this consignment is the second or later in a series of 'split consignments', the export declaration and first re-import declaration's MRN should be declared as a Previous Document in D.E. 2/1).

Documentary evidence of the identity and value of the temporarily exported goods must be retained and produced upon request.

**B03: Processed products returning after replacement under guarantee**

**Description of Procedure:**

Re-importation of goods after outward processing (OP) for processed products returning after replacement under guarantee in accordance with Article 261, EU Reg. No. 952/2013 (Union Customs Code (UCC)) (Standard Exchange System).

**Goods covered:**

Goods imported to free circulation in a territory of the EU Customs Union for which OP is claimed.

Items being imported as replacement products for goods exported from the EU under an OP authorisation, being supplied free of charge either for contractual or legal reasons arising from a guarantee, or because of a manufacturing defect.

**Conditions for Use:**

An OP authorisation, valid at the time the goods were exported under OP, is needed to use this Additional Procedure Code. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Notice 3001.

When replacement products are imported under the Standard Exchange System (SES) with prior importation, Additional Procedure Codes '46P' or '48P' must be declared against this goods item in DE 1/11, in addition to B03.

Suitable evidence must be retained and produced on request to customs to demonstrate that the repair was carried out under guarantee.

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under the Outward Processing (OP) procedure must be held.

A duty calculation worksheet to verify any duty override calculation may be required (see D.E. 2/3 document codes in the [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) for details.

The use of this Additional Procedure Code is subject to a valid OP authorisation being held at the time the goods were exported under OP.

Additional Procedure Code, B03, may only be used on re-importation if Additional Procedure Code B52 was used at export.

Where an extended guarantee has been purchased with the goods, or the repair is chargeable, this Additional Procedure Code must not be used, and Additional Procedure Code '000' must be used on the re-import declaration.

Replacement products must have the same eight-digit Combined Nomenclature code, the same commercial quality and the same technical characteristics as the defective goods, had the latter undergone repair i.e. this must be a like-for-like replacement rather than an upgrade.

CAP goods may not be entered to this customs procedure.

This Additional Procedure Code cannot be used with Entry in Declarant's Records (EIDR)

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**VAT**

VAT is due on the full value of all replacement goods even if supplied free of charge.

**Post clearance action**

Where delivery is needed before production of the certificate of posting or details of the previous export entry have not been entered in D.E. 2/1 (Previous Documents), security for potential charges on the full value must be provided by deposit or guarantee.

**Notes**

Additional Procedure Code B03 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 01 21, 07 21, 42 21, 44 22, 51 21, 61 22 and 71 22.

**Security Required**

When replacements are imported under the Standard Exchange System (SES) with earlier importation, security for the potential Customs Duty on the full value is needed, by deposit or guarantee. Security will be discharged when evidence is produced of the subsequent export of the goods being replaced.

**Additional documents needed**

If this consignment is the second or later in a series of 'split consignments', the export declaration and first re-import declaration's MRN should be declared as a Previous Document in D.E. 2/1).

Documentary evidence of the identity and value of the temporarily exported goods must be retained and produced upon request.

**B06: Processed products returning - VAT only relief**

**Description of Procedure:**

Re-importation of goods after outward processing (OP), with VAT only relief claimed against the processed products

**Goods covered:**

Goods re-imported to free circulation in a territory of the EU Customs Union for which OP VAT only relief is claimed, on compensating products obtained from goods which were exported from the EU under a Requested Procedure Code (D.E. 1/10) in the 22xx Series.

**Conditions for Use:**

Where VAT only OP is claimed, an OP authorisation is not required.

Goods must have been exported under a 22xx Series Requested Procedure Code in D.E. 1/11 to qualify for the relief at re-importation.

Evidence of eligibility for VAT only relief under Outward Processing (OP) procedure must be held.

A duty calculation worksheet to verify any duty override calculation will be required (see D.E. 2/3 document codes in the [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) for details).

Additional Procedure Code B06 may only be used on re-importation if Additional Procedure Code B53 was used at export.

**Restrictions on usage:**

VAT relief cannot be claimed if the goods were sold while outside the European Union.

VAT relief cannot be claimed at re-import if the goods were VAT zero rated or the VAT was reclaimed at export.

VAT relief cannot be claimed at re-import if the goods were not exported under a Procedure Code in the 22XX with B54 being used as the Additional Procedure Code in D.E. 1/11.

This Additional Procedure Code cannot be used with Entry in Declarant's Records (EIDR)

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**VAT**

Subject to the conditions laid down in Notice 3001: customs special procedures for the Union Customs Code being met, VAT isn't chargeable on repairs carried out free of charge.

**Post clearance action**

Where delivery is needed before production of the certificate of posting or details of the previous export entry have not been entered in D.E. 2/1 (Previous Documents), security for potential charges on the full value must be provided by deposit or guarantee.

**Notes**

Additional Procedure Code B06 can only be used with Requested and Previous Procedure codes (D.E. 1/10): 61 22 and 71 22.

**Additional documents needed**

If this consignment is the second or later in a series of 'split consignments', the export declaration and first re-import declarations MRN should be declared as a Previous Document in D.E. 2/1).

Documentary evidence of the identity and value of the temporarily exported goods must be retained and produced upon request by customs.



**Additional Procedure Code C-Series**

This Appendix contains the specific completion rules instructions for the C-series Union Additional Procedure Codes for Data Element 1/11 for Imports.

Use the index list below and the Additional Procedure Codes completion notes to help you identify the correct code to use and for guidance on how to complete the declaration.

This Appendix includes Additional Procedure Codes:

Additional Procedure Code C-Series .....	1
C01: Personal property belonging to natural persons transferring their normal place of residence to the Union .....	5
C02: Trousseaux and household effects imported on the occasion of a marriage .....	6
C03: Presents customarily given on the occasion of a marriage .....	8
C04: Personal property acquired by inheritance by a natural person having his normal place of residence in the customs territory of the Union .....	10
C06: Transfer of Residence (ToR) relief for school outfits, educational materials and related household effects for students .....	11
C07: Consignments of negligible value .....	13
C08: Consignments sent from one private individual to another.....	15
C09: Capital goods and other equipment imported on the transfer of activities from a third country into the Union .....	18
C10: Capital goods and other equipment belonging to persons engaged in a liberal profession and to legal persons engaged in a non-profit making activity .....	19
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**Notes:**

The completion notes in this Appendix are a supplement to the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide.

This Appendix only contains any additional completion notes for each 3-digit Additional Procedure Code and **does not** constitute full guidance on how the declaration should be completed.

Where a single goods item requires the use of both Union and National Additional Procedure Codes, Union Codes (from [Appendix 2A: D.E. 1/11: Additional Procedure Codes: Union Codes](#)) should be declared first (see UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide, data element 1/11 for more details).

Only one 4-digit Procedure Code can be declared against each goods item in D.E. 1/10, however, this may be tailored to the specific circumstances for the goods treatment by the use of multiple Additional Procedure Codes in D.E. 1/11.

These completion notes are a supplement to the D.E. 1/10 Procedure Code Notes and therefore any instructions relating to the requested or previous procedure included against the relevant D.E. 1/10 Procedure Code (see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#)) must also be followed.

The D.E. 1/10 completion notes are not repeated against or superseded by the D.E. 1/11 completion notes.

**C01: Personal property belonging to natural persons transferring their normal place of residence to the Union**

**Description of Procedure:**

Simultaneous release for free circulation and home use of personal property belonging to natural persons transferring their normal place of residence to the Union (Council Regulation 1186/2009 Article 3).

**Goods covered:**

Household effects and personal property belonging to natural persons transferring their normal place of residence to the United Kingdom only.

**Conditions for Use:**

The conditions in Notice 5 must be met. All items in this consignment declared to ToR must be retained by the Importer at their residence for a minimum period of 12 months from date of import into UK. No items may be sold, loaned, gifted or transferred.

Failure to comply with this post-import restriction can lead to demand of immediate payment of previously relieved import duties and charges. Prior to making this declaration an application for Transfer of Residence relief (ToR1) must be made.

**Restrictions on usage:**

The relief does not apply to alcoholic beverages, tobacco and tobacco products, commercial vehicles and articles for use in the exercise of a trade or profession other than portable instruments of the applied or liberal arts and goods you have not possessed or used for at least six months.

Any consignments applying for ToR elsewhere in the EU must not be declared to this Additional Procedure Code.

Such consignments may only be approved for ToR by the destination member state's own Customs Authority. These consignments should instead be sent onwards using Union Transit procedures.

This Additional Procedure Code cannot be used with Simplified Declaration Procedures (SDP) or Entry in Declarant's Records (EIDR).

**Notice**

Notice 5: Transfer of Residence - moving to or returning to the UK from outside the EU

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
Transfer of Residence (ToR) relief for household effects and personal property belonging to natural persons transferring their normal place of residence to the United Kingdom only. See Additional Procedure Codes (D.E. 1/11) C01, C02, C06, C42, C43, C60 & C61.	ToR01	Enter the ToR authorisation number granted.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):****Goods Manifest:**

Packing lists, manifests and/or insurance documents detailing items within the consignments should be attached as appropriate, especially to identify any goods outlined above under 'Goods covered'.

These should be declared using the relevant document codes between N235 – N787 as appropriate. The document codes which may be used, and their completion instructions may be found in [Appendix 5A: D.E. 2/3 Documents and Other Reference Codes \(Union\)](#).

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes****Security Required**

Security may be required as per Article 9 in CSDR Regulation 1186/2009 where any revenue due is not paid at the time of release to the Procedure. An appropriate Method of Payment code should be declared in D.E. 4/8 (see [Appendix 9: D.E. 4/8: Method of Payment Codes](#) for details of the codes which may be used).

Additional Procedure Code C01 can only be used with Requested and Previous Procedure code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**Additional documents needed**

Claim [form ToR1](#): Application for Transfer of Residence relief (ToR1) is required.

**C02: Trousseaux and household effects imported on the occasion of a marriage****Description of Procedure:**

Simultaneous release for free circulation and home use of trousseaux and household effects imported on the occasion of a marriage (Council Regulation 1186/2009 Article 12(2)).

**Goods covered:**

Trousseaux and household effects imported on the occasion of a marriage no later than 4 months after the date of the wedding

**Conditions for Use:**

The conditions in Notice 5 must be met. To get the relief you must:

- Be moving from a country outside the EU to the UK to live in the UK, transferring your normal place of residence to the UK
- Have lived outside the EU for at least the last 12 consecutive months
- Have used and had possession of the goods for at least the last 6 consecutive months
- Have used the goods and are going to continue using them in the new place of residence in the UK for at least the next 12 months
- Import the goods within 12 months of coming to live in the UK
- Not lend, pledge, give away, hire to others or transfer your goods within the first 12 months after the date on which they were imported

It doesn't matter:

- If the actual wedding takes place in or outside the EU
- If you're the only one moving your normal place of residence to the UK because your spouse already lives here

- In addition to the conditions above, you can bring in the wedding gifts and the wedding outfits of the bride and groom free of duty and tax.

To claim relief for wedding gifts you must use Additional Procedure Code C03 in addition to Code C02.

**Restrictions on usage:**

The relief doesn't apply to:

- Alcoholic beverages
- Tobacco and tobacco products
- Commercial vehicles
- Articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts
- Goods you have not possessed or used for at least 6 months (other than wedding outfits).
- Relief for Wedding Gifts must be claimed under C03.

Trousseaux and household effects imported up to 2 months before marriage should use Additional Procedure Code C60

Imports of wedding gifts should use Additional Procedure Code C03, or C61 if imported in the 2 months before the wedding.

If you're coming to the UK to get married, or you're coming after you marry, you don't need to complete [form ToR1](#).

This Additional Procedure Code cannot be used with Simplified Declaration Procedures (SDP) or Entry in Declarant's Records (EIDR).

**Notice**

Notice 5: Transfer of Residence - moving to or returning to the UK from outside the EU

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

Coverage	AI statement code	Details to be declared
Transfer of Residence (ToR) relief for household effects and personal property belonging to natural persons transferring their normal place of residence to the United Kingdom only. See Additional Procedure Codes (D.E. 1/11) C01, C02, C06, C42, C43, C60 & C61.	ToR01	Where a ToR1 form is required: Enter the ToR authorisation number granted. Where a ToR1 form is not required: Enter 'ToR authorisation not applicable'

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Goods Manifest:

Packing lists, manifests and/or insurance documents detailing items within the consignments should be attached as appropriate, especially to identify any goods outlined above under 'Goods covered'.

These should be declared using the relevant document codes between N235 – N787 as appropriate. The document codes which may be used, and their completion instructions may be found in [Appendix 5A: D.E. 2/3 Documents and Other Reference Codes \(Union\)](#).

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

**Security Required**

Security may be required as per Article 9 in CSDR Regulation 1186/2009 where any revenue due is not paid at the time of release to the Procedure. An appropriate Method of Payment code should be declared in D.E. 4/8 (see [Appendix 9: D.E. 4/8: Method of Payment Codes](#) for details of the codes which may be used).

Additional Procedure Code C02 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**Additional documents needed**

Claim [form ToR1](#): Application for Transfer of Residence relief (ToR1) may be required.

**C03: Presents customarily given on the occasion of a marriage**

**Description of Procedure:**

Simultaneous release for free circulation and home use of presents customarily given on the occasion of a marriage (Council Regulation 1186/2009 Article 12(2)).

**Goods covered:**

Presents customarily given on the occasion of a marriage no later than 4 months after the date of the wedding.

**Conditions for Use:**

The conditions in Notice 5 must be met:

- The value of the presents must not exceed €1,000 per gift
- Be Intended for you;
- Of a kind normally given on marriage;
- Given by persons who normally live outside the EU.
- Not sold, lent, hired to others or disposed of in the UK or anywhere else in the EU within 12 months of the date of importation, unless you tell us first and pay duty and any VAT relieved under Additional Procedure Code F45 on disposal

Please note: There is no monetary limit for wedding gifts if you bring them with you as part of your personal belongings.

**Restrictions on usage:**

The relief doesn't apply to:

- Alcoholic beverages
- Tobacco and tobacco products
- Commercial vehicles
- Articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts

If wedding presents are imported up to 4 months before the wedding, then Additional Procedure Code C61 should be used instead of C03

This Additional Procedure Code cannot be used with Simplified Declaration Procedures (SDP) or Entry in Declarant's Records (EIDR).

**Notice**

Notice 5: Transfer of Residence - moving to or returning to the UK from outside the EU

*Wedding gifts and duty and tax relief:*

Wedding gifts can get tax and duty relief as long as you meet the conditions in Notice 5 [paragraph 5.1](#), and the gifts are declared to us (see [paragraph 3.2](#)) along with proof of your marriage.

*Goods that arrive before the wedding*

As long as goods arrive no sooner than 2 months before the date of the wedding, we'll waive this condition if their earlier arrival is due to circumstances beyond your control. You'll have to give us security for the duty and tax. We'll allow relief and discharge the security when you give us proof of your marriage - see [paragraph 5.5](#).

*Goods that arrive after the wedding*

As long as goods arrive no later than 4 months after the date of the wedding, you can bring them in free of duty and tax. We'll waive this condition if their delayed arrival is due to circumstances beyond your control. We'll need proof of your marriage and proof that your normal home is in the UK.

**Specific Fields in the declaration/notes on completion:**

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Goods Manifest:

Packing lists, manifests and/or insurance documents detailing items within the consignments should be attached as appropriate, especially to identify any goods outlined above under 'Goods covered'.

These should be declared using the relevant document codes between N235 – N787 as appropriate. The document codes which may be used, and their completion instructions may be found in [Appendix 5A: D.E. 2/3 Documents and Other Reference Codes \(Union\)](#).

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C03 can only be used with Requested and Previous Procedure code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**Additional documents needed**

-

**C04: Personal property acquired by inheritance by a natural person having his normal place of residence in the customs territory of the Union**

**Description of Procedure:**

Simultaneous release for free circulation and home use of personal property acquired by inheritance by a natural person having his normal place of residence in the territory of the Customs Union (Council Regulation 1186/2009 Article 17).

**Goods covered:**

Inherited goods for which relief from Customs Duty is claimed.

Any goods included in the estate of the deceased intended for your personal use or for meeting your household needs.

Examples are:

- Jewellery, stamp collections, bicycles and private motor vehicles, caravans, trailers, pleasure craft and private aircraft
- Household furnishings
- Family pets and saddle animals
- Portable items (such as doctor's bag, musicians' instruments, photographers' cameras and equipment) used by the deceased in their trade or profession

**Conditions for Use:**

The conditions in Notice 368 must be met. This relief only applies to goods inherited from a deceased person.

Applicants to this relief must be able to provide documented evidence proving entitlement, such as the Last Will and Testament of the deceased, or authorised documents from the Executor for the estate of the deceased.

**Restrictions on usage:**

You cannot get relief for:

- Alcoholic drinks, tobacco and tobacco products
- Stocks of raw materials and finished or semi-finished products
- Tools of trade other than the portable items indicated by "goods covered" above
- Commercial vehicles
- Livestock and stocks of agricultural products which are more than what are required to meet a family's normal needs
- Goods bought from the executor of the estate
- Goods bought or received as a gift from the person who legally inherited them

This Additional Procedure Code cannot be used with Simplified Declaration Procedures (SDP) or Entry in Declarant's Records (EIDR) unless the declaration is being submitted by an Indirect Representative (code '3' declared in D.E. 3/21 (Representative Status)).

**Notice**

Notice 368: importing inherited goods free of duty and VAT



**Specific Fields in the declaration/notes on completion:**

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Inherited goods Form C1421 - Enter:

Document code	Document identifier	Document status
1421	Form C1421 - Importing inherited goods free of duty and VAT (Notice 368).	Enter the applicant's reference number from Form C1421.  Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.

Goods Manifest:

Packing lists, manifests and/or insurance documents detailing items within the consignments should be attached as appropriate, especially to identify any goods outlined above under 'Goods covered'.

These should be declared using the relevant document codes between N235 – N787 as appropriate. The document codes which may be used, and their completion instructions may be found in [Appendix 5A: D.E. 2/3 Documents and Other Reference Codes \(Union\)](#).

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C04 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**Additional documents needed**

Claim form C1421 supported by the other documents referred to in Notice 368.

**C06: Transfer of Residence (ToR) relief for school outfits, educational materials and related household effects for students**

**Description of Procedure:**

Simultaneous release for free circulation and home use of school outfits, educational materials and related household effects (Council Regulation 1186/2009 Article 21).

**Goods covered:**

School outfits, educational materials and related household effects - You may bring belongings for you to wear, furnish your room or use for the purpose of your studies.

**Conditions for Use:**

The conditions in Notice 5 must be met. To be eligible for ToR relief, you must come to the UK to attend a school, college or university for a period of full-time study of at least 12 months. You must include details of your course and a copy of your offer letter from the education provider with your application.

**Restrictions on usage:**

To get the relief you must be moving from a country outside the EU to the UK, to live in the UK whilst undertaking a period of full-time study. Thereby transferring your normal place of residence to the UK.

The relief doesn't apply to:

- Alcoholic beverages
- Tobacco and tobacco products
- Commercial vehicles
- Articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts
- Goods you have not possessed or used for at least 6 months

Any consignments applying for ToR elsewhere in the EU must not be declared to this Additional Procedure Code.

Such consignments may only be approved for ToR by the destination member state's own Customs Authority. These consignments should instead be sent onwards using Union Transit procedures.

This Additional Procedure Code cannot be used with Simplified Declaration Procedures (SDP) or Entry in Declarant's Records (EIDR).

**Notice**

Notice 5: Transfer of Residence - moving to or returning to the UK from outside the EU

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

Coverage	AI statement code	Details to be declared
Transfer of Residence (ToR) relief for household effects and personal property belonging to natural persons transferring their normal place of residence to the United Kingdom only.  See Additional Procedure Codes (D.E. 1/11) C01, C02, C06, C42, C43, C60 & C61.	ToR01	Enter the ToR authorisation number granted.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Goods Manifest:

Packing lists, manifests and/or insurance documents detailing items within the consignments should be attached as appropriate, especially to identify any goods outlined above under 'Goods covered'.

These should be declared using the relevant document codes between N235 – N787 as appropriate. The document codes which may be used, and their completion instructions may be found in [Appendix 5A: D.E. 2/3 Documents and Other Reference Codes \(Union\)](#).

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

**Security Required**

Security may be required as per Article 9 in CSDR Regulation 1186/2009 where any revenue due is not paid at the time of release to the Procedure. An appropriate Method of Payment code should be declared in D.E. 4/8 (see [Appendix 9: D.E. 4/8: Method of Payment Codes](#) for details of the codes which may be used).

Additional Procedure Code C06 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**Additional documents needed**

Claim form ToR1: Application for Transfer of Residence relief (ToR1) is required.

**C07: Consignments of negligible value**

**Description of Procedure:**

Simultaneous release for free circulation and home use of consignments of negligible value

**Goods covered:**

Consignments to a single recipient with an intrinsic value (i.e. excluding freight, insurance etc. charges) not exceeding £15, liable to Customs Duty and/or VAT, and not being liable to Excise Duty, for which relief from Customs Duty is claimed.

**Conditions for Use:**

The consignments must have been dispatched direct from a third country (i.e. outside the EU) to the importer in the UK to qualify for this relief.

**Restrictions on usage:**

Where a consignment consists of several items to a single recipient, the total intrinsic value of those items must not exceed £15 in order to qualify for relief under this Additional Procedure Code.

This Additional Procedure Code cannot be used:

- For goods that are liable to Excise duty;
- For goods subject to any prohibitions or restrictions - for example, controlled drugs, firearms and fake branded goods or labels which may be subject to intellectual property rights.

This Additional Procedure Code may only be used with Simplified Declaration Procedure (SDP) and Entry in Declarant’s records (EIDR) during the CDS dual running period. This Additional Procedure Code will be excluded from SDP and EIDR once the dual running period has ended.

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Where several items in a single consignment (not exceeding £15 total intrinsic value) are sent to a single recipient, enter the commodity code which attracts the highest duty rate in D.E. 6/14 – 6/17, combined with AI Statement Code 00600 in D.E. 2/2:

Coverage	AI statement code	Details to be declared
<p>Simplification of the drawing up of customs declarations for goods falling under different tariff subheadings.</p> <p><i>Note: The following conditions must be met in order to use this simplification:</i></p> <ul style="list-style-type: none"> <li>• <i>The total value of the goods declared must not exceed £6,000.</i></li> <li>• <i>Goods may not be subject to any prohibitions or restrictions.</i></li> <li>• <i>Goods must not be subject to any licences</i></li> <li>• <i>Claims to quota may not be made</i></li> <li>• <i>Claims to preference are not allowed</i></li> <li>• <i>Goods must not be subject to CAP or ADD charges</i></li> </ul>	00600	Enter ‘Article 228, EU Reg. No. 2015/2447 applied’.

Coverage	AI statement code	Details to be declared
<p>Relief/ Suspension of Import VAT claimed or Claim to a reduced rate/ value for Import VAT</p> <p>This code is only to be used where in conjunction with code 1RV in D.E. 1/11 (Additional Procedure Code.</p> <p><i>Note: This AI statement and Additional Procedure Code 1RV may only be used where expressly instructed by the Additional Procedure Codes in Appendix 2B: D.E. 1/11: Additional Procedure Codes: National Codes.</i></p> <p><i>The use of this AI code and Additional Procedure Code 1RV is a statement that the goods are eligible to a relief/ suspension/ reduced rate or value for import VAT. Failure to meet the conditions of the relief/ suspension/ reduction may result in a demand for any revenue relieved or suspended and sanctions for non-compliance being issued.</i></p>	<p>RVAT1</p>	<p>Enter 'Relief from Import VAT claimed' followed by the reason for the claim or</p> <p>Enter 'Claim to a reduced rate/ value for import VAT'</p>

**VAT**

If VAT relief is to be claimed, make the declaration using Additional Procedure Code 1RV in addition to this code. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C07 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**Additional Declaration Type B or E (D.E. 1/2) Modified I1 Data Set:**

Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code. Additional Declaration Types B and E are only allowed with Additional Procedure Code C07, where the D.E. 1/10 Procedure Completion notes specify that a type B or E (Occasional Use Simplified Declaration) may be used in the completion rules notes for D.E. 1/2.

Where the D.E. 1/10 Procedure Code Completion Notes permit the use of Additional Declaration Types B or E and a Simplified Declaration (Occasional Use) is being declared, the modified I1 data set, as specified in the D.E. 1/10 Procedure Code completion rules must be followed (see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) for details).

**Additional documents needed**

-

**C08: Consignments sent from one private individual to another**

**Description of Procedure:**

Simultaneous release for free circulation and home use of consignments sent from one private individual to another (Council Regulation 1186/2009 Article 25).

**Goods covered:**

Subject to a value limit as explained below, goods in small consignments of a non-commercial character sent by private individuals to other private individuals to be admitted free of customs duty.

**Conditions for Use:**

The consignments must meet the following conditions:

- Be of an occasional nature;
- Contain only goods intended for personal or family use by the importer;
- By their nature or quantity, don't indicate they are being imported for any commercial purpose;
- Are dispatched direct from private individual sender to private individual recipient free of charge.

Consignment must not exceed £39 intrinsic value (ie excluding freight, insurance etc charges) per importer. The following will therefore be relieved from charges:

- Single item consignments not exceeding £39 in value;
- Multi-item consignments to one importer up to a limit of £39 in value with charges being paid on any additional items, the value of an item can't be split;
- Multi-item consignments to several separate importers up to a limit of £39 in value per importer with charges being paid on any additional items, again with no splitting of item values.

**Restrictions on usage:**

Relief from charges is limited to consignments which don't exceed £39 intrinsic value (ie excluding freight, insurance etc charges) per importer.

This Additional Procedure Code cannot be used with Simplified Declaration Procedures (SDP) or Entry in Declarant's Records (EIDR) unless the declaration is being submitted by an Indirect Representative (code '3' declared in D.E. 3/21 (Representative Status)).

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Where several items in a single consignment (not exceeding £15 total intrinsic value) are sent to a single recipient, enter the commodity code which attracts the highest duty rate in D.E. 6/14 – 6/17, combined with AI Statement Code 00600 in D.E. 2/2:

Coverage	AI statement code	Details to be declared
<p>Simplification of the drawing up of customs declarations for goods falling under different tariff subheadings.</p> <p><b>Note:</b> <i>The following conditions must be met in order to use this simplification:</i></p> <ul style="list-style-type: none"> <li>• <i>The total value of the goods declared must not exceed £6,000.</i></li> <li>• <i>Goods may not be subject to any prohibitions or restrictions.</i></li> <li>• <i>Goods must not be subject to any licences</i></li> <li>• <i>Claims to quota may not be made</i></li> <li>• <i>Claims to preference are not allowed</i></li> <li>• <i>Goods must not be subject to CAP or ADD charges</i></li> </ul>	00600	Enter 'Article 228, EU Reg. No. 2015/2447 applied'.
<p><b>Relief/ Suspension of Import VAT claimed or Claim to a reduced rate/ value for Import VAT</b></p> <p>This code is only to be used where in conjunction with code 1RV in D.E. 1/11 (Additional Procedure Code).</p> <p><b>Note:</b> <i>This AI statement and Additional Procedure Code 1RV may only be used where expressly instructed by the Additional Procedure Codes in Appendix 2B: D.E. 1/11: Additional Procedure Codes: National Codes.</i></p> <p><i>The use of this AI code and Additional Procedure Code 1RV is a statement that the goods are eligible to a relief/ suspension/ reduced rate or value for import VAT. Failure to meet the conditions of the relief/ suspension/ reduction may result in a demand for any revenue relieved or suspended and sanctions for non-compliance being issued.</i></p>	RVAT1	Enter 'Relief from Import VAT claimed' followed by the reason for the claim or Enter 'Claim to a reduced rate/ value for import VAT'

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Consignment Manifest:

<b>Document Code to be declared</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
N271	Packing list <b>Note:</b> <i>For multi item consignments, attach using document code N271, a schedule listing:</i> <ul style="list-style-type: none"> <li>• <i>name and address of each importer</i></li> <li>• <i>description of contents of each package</i></li> <li>• <i>charges due for each package (with details of calculations)</i></li> <li>• <i>total charges due</i></li> </ul>	Enter the reference number of the consignment manifest/ packing list. Where a sequentially numbered range of consignment manifests/ packing lists cover the goods enter the lowest to the highest reference numbers of the packing lists concerned i.e. document code + 0054037-0054047: status code. Where packing lists are not sequentially numbered enter the reference number of each packing list concerned.  Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS

**VAT**

If VAT relief is to be claimed, make the declaration using Additional Procedure Code 1RV in addition to this code. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C08 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**Additional documents needed**

For multi item consignments a schedule listing:

- name and address of each importer
- description of contents of each package
- charges due for each package (with details of calculations)
- total charges due

must be declared using Document Code N271 in D.E. 2/3.

**Additional Declaration Type B or E (D.E. 1/2) Modified I1 Data Set:**

Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code.

The modified I1 data set may not be used where any commodities subject to prohibitions, restrictions or licencing conditions are being imported.

Additional Declaration Types B and E are only allowed with Additional Procedure Code C08, where the D.E. 1/10 Procedure Completion notes specify that a type B or E (Occasional Use Simplified Declaration) may be used in the completion rules notes for D.E. 1/2.

Where the D.E. 1/10 Procedure Code Completion Notes permit the use of Additional Declaration Types B or E and a Simplified Declaration (Occasional Use) is being declared, the modified I1 data set, as specified in the D.E. 1/10 Procedure Code completion rules must be followed (see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) for details).

**C09: Capital goods and other equipment imported on the transfer of activities from a third country into the Union**

**Description of Procedure:**

Simultaneous release for free circulation and home use of capital goods and other equipment imported on the transfer of activities from a third country into the Union (Council Regulation 1186/2009 Article 28).

**Goods covered:**

Capital goods and other equipment on which relief from Import Duty is claimed on the transfer of business to the UK of limited companies and independent economic units of companies.

Capital goods and other equipment include:

- Office and shop equipment or machinery, and other tools of trade
- Means of transport used for the purposes of production or for providing a service
- Computer and other technical equipment needed to run your business
- If you're an agricultural business, any livestock belonging to your business

**Conditions for Use:**

Use of this Additional Procedure Code constitutes a declaration that the goods:

- Belong to a business which has ceased its activity in a third country and is transferring its activity to the UK;
- Have been used by the business for 12 months prior to cessation of its activity in the third country, unless a special case for exception can be made to and accepted by customs;
- Will be used for the same purpose in the UK;
- Are appropriate to the nature and size of the business;
- Are being imported within 12 months of cessation of activity in the third country, unless a special case for exception can be made to and accepted by customs

Information on the goods entered to this relief must be entered to the approved entity's records and retained for 4 years from the date of import.

Where relief from Import Duty is granted the goods must not be lent, given as security, hired out or transferred whether for a consideration or free of charge, for a period of 12 months without first notifying customs.

Where eligible, to claim VAT relief you will need to declare code F45 in D.E. 1/11 as a second Additional Procedure Code.

**Restrictions on usage:**

You won't be able to claim relief on:

- Means of transport which aren't used for the purposes of production or for providing a service
- Supplies of any kind intended for human consumption or for animal feed
- Fuel and stocks of raw materials or finished or semi-finished products, including horticultural products for sale, such as plants, shrubs and seeds
- Livestock belonging to dealers

**Notice**

Notice 343: importing capital goods free of duty and VAT



**Specific Fields in the declaration/notes on completion:**

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Goods Manifest:

<b>Document Code to be declared</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
N271	<p>Goods manifest: Attach a list of goods for which relief is being claimed: <b>Note:</b> <i>For multi item consignments, attach using document code N271, a schedule providing a detailed description of each item covered by the declaration.</i></p>	<p>Enter the reference number of the goods manifest/ list. Where a sequentially numbered range of manifests/ lists cover the goods enter the lowest to the highest reference numbers of the packing lists concerned i.e. document code + 0054037-0054047: status code. Where packing lists are not sequentially numbered enter the reference number of each packing list concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS</p>

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C09 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**Additional documents needed**

A list detailing the goods on which duty relief is claimed must be attached to the entry using document code N271 in D.E. 2/3.

**C10: Capital goods and other equipment belonging to persons engaged in a liberal profession and to legal persons engaged in a non-profit making activity**

**Description of Procedure:**

Simultaneous release for free circulation and home use of capital goods and other equipment belonging to persons engaged in a liberal profession and to legal persons engaged in a non-profit making activity (Council Regulation 1186/2009 Article 34).

**Goods covered:**

Capital goods and other equipment on which relief from Import Duty is claimed on the transfer of business to the UK of self-employed people (such as artists, poets, actors and journalists) and non-profit making organisations (such as charities or philanthropic bodies) who are transferring their activities to the UK.

Capital goods and other equipment include:

- Office and shop equipment or machinery, and other tools of trade
- Means of transport used for the purposes of production or for providing a service
- Computer and other technical equipment needed to run your business
- If you're an agricultural business, any livestock belonging to your business

**Conditions for Use:**

Use of this Additional Procedure Code constitutes a declaration that the goods:

- Belong to a self-employed person/non-profit making organisation or business which has ceased its activity in a third country and is transferring its activity to the UK
- Have been used by the person/non-profit making organisation or business for 12 months prior to cessation of its activity in the third country, unless a special case for exception can be made to and accepted by customs
- Will be used for the same purpose in the UK
- Are appropriate to the nature and size of the business
- Are being imported within 12 months of cessation of activity in the third country, unless a special case for exception can be made to and accepted by customs

Information on the goods entered to this relief must be entered to the approved entity’s records and retained for 4 years from the date of import.

Where relief from Import Duty is granted the goods must not be lent, given as security, hired out or transferred whether for a consideration or free of charge, for a period of 12 months without first notifying customs.

Where eligible, to claim VAT relief you will need to declare code F45 in D.E. 1/11 as a second Additional Procedure Code.

**Restrictions on usage:**

You won’t be able to claim relief on:

- Means of transport which aren’t used for the purposes of production or for providing a service
- Supplies of any kind intended for human consumption or for animal feed
- Fuel and stocks of raw materials or finished or semi-finished products, including horticultural products for sale, such as plants, shrubs and seeds
- Livestock belonging to dealers

**Notice**

Notice 343: importing capital goods free of duty and VAT

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Where the goods are imported by a Charitable Organisation, enter:

Coverage	AI statement code	Details to be declared
For use on imports by charities free of duty and VAT. See Additional Procedure Code (D.E. 1/11) C10, C20, C49 & C50.	CCR01	Enter the Charities Commission Registration Number.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Goods Manifest:

<b>Document Code to be declared</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
N271	<p>Goods manifest: Attach a list of goods for which relief is being claimed:</p> <p><b>Note:</b> <i>For multi item consignments, attach using document code N271, a schedule providing a detailed description of each item covered by the declaration.</i></p>	<p>Enter the reference number of the goods manifest/ list. Where a sequentially numbered range of manifests/ lists cover the goods enter the lowest to the highest reference numbers of the packing lists concerned i.e. document code + 0054037-0054047: status code. Where packing lists are not sequentially numbered enter the reference number of each packing list concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS</p>

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C10 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**Additional documents needed**

A list detailing the goods on which duty relief is claimed must be attached to the entry using document code N271 in D.E. 2/3.

**C11: Educational, scientific and cultural materials or scientific instruments and apparatus as listed in Annex I to Regulation (EC) No 1186/2009)**

**Description of Procedure:**

Simultaneous release for free circulation and home use of educational, scientific and cultural materials or scientific instruments and apparatus as listed in Annex I to Regulation (EC) No 1186/2009 (Council Regulation 1186/2009 Article 42).

**Goods covered:**

The relief covers:

- Books, publications and documents of an educational, scientific or cultural nature.
- Scientific instruments and apparatus;
- Spare parts, components and accessories specifically for scientific instruments and apparatus which have been granted relief;
- Tools to be used for maintaining, checking, calibrating or repairing eligible instruments and apparatus;

In addition, miscellaneous documents and related articles which are of:

- An educational, scientific or cultural nature, and listed in Section 4 Notice 342, you can only get relief from Import Duty on these. Additional Procedure Code F45 must not be used for these goods.
- A more general nature and listed in Section 5 of Notice 342, you can get relief from both Import Duty and VAT on these. Additional Procedure Code F45 should be used in conjunction with Code C11 to claim import VAT relief.

**Conditions for Use:**

Refer to the detailed conditions shown in Notice 340 & Notice 342.

Where eligible, to claim VAT relief you will need to declare code F45 in D.E. 1/11 as a second Additional Procedure Code.

**Restrictions on usage:**

This Additional Procedure Code should only be used to claim relief on goods liable to a positive (non-zero) rate of Customs Duty.

The commodity code entered in D.E. 6/14 & 6/15 must fall within the tariff headings shown in Notice 342.

**Notices**

Notice 340: importing scientific instruments free of duty and VAT

Notice 342: importing miscellaneous documents and other related articles free of duty and VAT

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C11 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C12: Educational, scientific and cultural materials or scientific instruments and apparatus as listed in Annex II to Regulation (EC) No 1186/2009**

**Description of Procedure:**

Simultaneous release for free circulation and home use of educational, scientific and cultural materials or scientific instruments and apparatus as listed in Annex II to Regulation (EC) No 1186/2009 (Council Regulation 1186/2009 Article 43).

**Goods covered:**

Exhibition goods, including goods produced by the United Nations (UN), consigned to a museum or gallery approved by the National Import Reliefs Unit (NIRU) of HMRC on which relief from Customs Duty, and if appropriate VAT, is claimed.

Visual and auditory materials, including goods produced by the UN, of an educational, scientific or cultural nature on which relief from Customs Duty and, where permitted, VAT, is claimed.

**Conditions for Use:**

Prior approval must be granted by the National Import Reliefs Unit (NIRU). The NIRU certificate must be used as evidence to benefit from this relief.

Information on the goods entered to this relief must be entered to the approved entity's records and retained for 4 years from the date of import.

When non-UN goods are to be subsequently disposed of at a later stage, the approved person must inform NIRU first.

Refer to the detailed conditions shown in Notice 361 & Notice 373.

Where eligible, to claim VAT relief you will need to declare code F45 in D.E. 1/11 as a second Additional Procedure Code.

**Restrictions on usage:**

For exhibition goods, relief from VAT can only be claimed if they have been donated free of charge, or that condition has been relaxed in the circumstances described in [Notice 361](#).

For visual and auditory goods, relief from VAT can only be claimed on goods produced by the UN or one of its specialised agencies as explained in [Notice 373](#).

This Additional Procedure Code should only be used to claim relief on goods liable to a positive (non-zero) rate of Customs Duty on donated exhibition goods or UN etc produced goods.

**Notices**

[Notice 361: importing museum and gallery exhibits free of duty and VAT](#)

[Notice 373: importing visual and auditory materials free of duty and VAT](#)

**Specific fields in the declaration/notes on completion**

**Additional Information (D.E. 2/2):**

The following AI statements must be included in D.E. 2/2:

Coverage	AI statement code	Details to be declared
NIRU certificate/ approval letter.	GEN13	Enter the NIRU certificate/ approval letter serial number.

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C12 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C13: Educational, scientific and cultural materials or scientific instruments and apparatus imported exclusively for non-commercial purposes (including spare parts, components, accessories and tools)**

**Description of Procedure:**

Simultaneous release for free circulation and home use of educational, scientific and cultural materials or scientific instruments and apparatus imported exclusively for non-commercial purposes (including spare parts, components, accessories and tools) (Council Regulation 1186/2009 Article 44-45).

**Goods covered:**

Scientific instruments and apparatus imported for non-commercial scientific research or educational purposes on which relief from Customs Duty is claimed under a certificate issued by the NIRU of HMRC, and where appropriate relief from VAT is also claimed.

**Conditions for Use:**

Prior approval must be granted by the National Import Reliefs Unit (NIRU). The NIRU certificate must be used as evidence to benefit from this relief.

Information on the goods entered to this relief must be entered to the approved entity’s records and retained for 4 years from the date of import.

When the goods are to be subsequently disposed of at a later stage, NIRU must be informed first.

The declaration from Notice 701/6 if VAT relief is appropriate and being claimed.

Refer to the detailed conditions shown in Notice 340 & Notice 701/6.

Where eligible, to claim VAT relief you will need to declare code F45 in D.E. 1/11 as a second Additional Procedure Code.

**Restrictions on usage:**

This relief is for non-commercial research/educational purposes only.

Relief from VAT can only be claimed if the goods are intended for use in medical or veterinary research, training, diagnosis or treatment.

**Notice**

Notice 340: importing scientific instruments free of duty and VAT

VAT Notice 701/6: charity funded equipment for medical, veterinary etc uses

**Specific fields in the declaration/notes on completion**

**Additional Information (D.E. 2/2):**

The following AI statements must be included in D.E. 2/2:

Coverage	AI statement code	Details to be declared
NIRU certificate/ approval letter.	GEN13	Enter the NIRU certificate/ approval letter serial number.

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C13 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C14: Equipment imported for non-commercial purposes by or on behalf of a scientific research establishment or organisation based outside the Union**

**Description of Procedure:**

Simultaneous release for free circulation and home use of equipment imported for non-commercial purposes by or on behalf of a scientific research establishment or organisation based outside the Union (Council Regulation 1186/2009 Article 51).

**Goods covered:**

Equipment imported for non-commercial purposes by or on behalf of a scientific research establishment or organisation based in a third country to carry out international scientific research under a letter of approval issued by the NIRU of HMRC, on which relief from Customs Duty is claimed.

**Conditions for Use:**

Prior approval must be granted by the National Import Reliefs Unit (NIRU). The NIRU certificate must be used as evidence to benefit from this relief.

Equipment must remain the property of a natural or legal person resident outside the EU during its stay in the territory of the Customs Union.

Information on the goods entered to this relief must be entered to the approved entity’s records and retained for 4 years from the date of import.

When the goods are to be subsequently disposed of at a later stage, NIRU must be informed first.

Refer to the detailed conditions shown in Notice 340.

Where eligible, to claim VAT relief you will need to declare code F45 in D.E. 1/11 as a second Additional Procedure Code.

**Restrictions on usage:**

This relief is for non-commercial research/educational purposes only.

Relief from VAT can only be claimed if the goods are intended for use in medical or veterinary research, training, diagnosis or treatment.

**Notice**

Notice 340: importing scientific instruments free of duty and VAT

**Specific fields in the declaration/notes on completion**

**Additional Information (D.E. 2/2):**

The following AI statements must be included in D.E. 2/2:

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
NIRU certificate/ approval letter.	GEN13	Enter the NIRU certificate/ approval letter serial number.

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C14 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C15: Laboratory animals and biological or chemical substances intended for research**

**Description of Procedure:**

Simultaneous release for free circulation and home use of laboratory animals and biological or chemical substances intended for research (Council Regulation 1186/2009 Article 53).

**Goods covered:**

Animals specially prepared for laboratory use imported for education or scientific research for which relief from customs duty and, if appropriate, VAT is claimed.

Certain listed biological or chemical substances for use in non-commercial education or scientific research for which relief from Customs Duty is claimed.

You can get relief if you're:

- A public establishment mainly involved in education or scientific research (this can include a division of a public establishment), examples are:
  - Universities, university medical schools, schools of pharmacy or chemistry, polytechnics, colleges and similar educational establishments
  - National health service and teaching hospitals, including medical schools and research laboratories
  - Research laboratories of government departments, research councils and similar bodies or
- A private establishment mainly involved in education or scientific research and approved by the NIRU to receive eligible goods duty free. For information on how to apply for NIRU approval in [paragraph 3.1](#).

**Conditions for Use:**

Prior approval must be granted by the National Import Reliefs Unit (NIRU). The NIRU certificate must be used as evidence to benefit from this relief.

Information on the goods entered to this relief must be entered to the approved entity's records and retained for 4 years from the date of import.

When the goods are to be subsequently disposed of at a later stage, NIRU must be informed first.

Refer to the detailed conditions shown in [Notice 365](#) & [Notice 366](#).

Where eligible, to claim VAT relief you will need to declare code F45 in D.E. 1/11 as a second Additional Procedure Code.

**Restrictions on usage:**

This Additional Procedure Code should only be used to claim relief on goods liable to a positive (non-zero) rate of Customs Duty.

For animals, relief from VAT can only be claimed if they have been supplied free of charge.

This Additional Procedure Code cannot be used with Entry in Declarant's Records (EIDR).

**Notice**

[Notice 366: importing biological and chemical substances for research free of duty and VAT](#)

[Notice 365: importing animals for scientific research free of duty and VAT](#)



**Specific fields in the declaration/notes on completion**

**Additional Information (D.E. 2/2):**

The following AI statements must be included in D.E. 2/2:

Coverage	AI statement code	Details to be declared
NIRU certificate/ approval letter.	GEN13	Enter the NIRU certificate/ approval letter serial number.  For biological or chemical substances imported by private establishments: <b>where different</b> from the reference number declared above, the serial number of any NIRU issued certificate/approval letter.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Enter:

Document Code to be declared	Description and Usage of Code	Details to be entered on the declaration
9AID	Evidence required by Procedure or Additional Procedure Code (D.E. 1/10 and D.E. 1/11) instructions or claiming relief from Customs Duty.	<i>For animals if imported by private establishments:</i> the reference number of the Home Office letter confirming designation under the terms of the Animals (Scientific Procedures) Act 1986.
9AIV	Evidence required by Procedure or Additional Procedure Code (D.E. 1/10 and D.E. 1/11) instructions or claiming relief from VAT.	<i>For animals if VAT relief is claimed:</i> Enter the reference number of the evidence document which proves that the animals have been supplied free of charge.  Use one of the following status codes, (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations): JP – Evidence required is available from trader UP – Evidence required is unavailable.

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C15 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**Additional documents needed**

-

**C16: Therapeutic substances of human origin and blood-grouping and tissue-typing reagents**

**Description of Procedure:**

Simultaneous release for free circulation and home use of therapeutic substances of human origin and blood-grouping and tissue-typing reagents (Council Regulation 1186/2009 Article 54).

**Goods covered:**

Relief is applicable to:

- Therapeutic substances of human origin, which means human blood and its derivatives (whole human blood, dried human plasma, human albumin and fixed solutions of human plasmic protein, human immunoglobulin and human fibrinogen)
- Blood-grouping reagents, which means all reagents whether of human, animal, plant or other origin used for blood-type grouping and for the detection of blood incompatibilities
- Tissue-typing reagents, which means all reagents whether of human, animal, plant or other origin used for the determination of human tissue types
- The special packaging essential for the transport of the above goods and also any solvents and accessories needed for their use which may be included in the consignments

You can get relief from Customs Duty and VAT if you are;

- A public institution or laboratory, see examples in section 2.3 of Notice 369 or
- A private establishment approved by the Department of Health (DoH).

Where eligible, to claim VAT relief you will need to declare code F45 in D.E. 1/11 as a second Additional Procedure Code.

**Conditions for Use:**

Information on the goods entered to this relief must be entered to the approved entity's records and retained for 4 years from the date of import.

Refer to the detailed conditions shown in Notice 369.

**Restrictions on usage:**

This Additional Procedure Code should only be used to claim relief on goods liable to a positive (non-zero) rate of Customs Duty.

**Notice**

[Notice 369: importing blood grouping, tissue typing and therapeutic substances duty and VAT free](#)

**Specific Fields in the declaration/notes on completion:**

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Where a Department of Health (DoH) licence has been issued enter:

<b>Document Code to be declared</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
9005	All other import documents (including department of health) licences, permits or certificates other than those specifically identified by other document codes.	<p>Enter the country code for the country of issue (GB for the UK) followed by -</p> <ul style="list-style-type: none"> <li>Department of Health Document - DOH and the reference number of the document</li> </ul> <p>If using more than one licence then a separate 9005 entry in D.E. 2/3 is required for each licence.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC, AE, AF, AG, AP, AS, AT, EA, EE, EL, EP, ES, GE, GP, IA, IE, IP, IS, JA, JE, JP, JS, LE, LP, SP, TP, XB, XU, XW, XX.</p>

Where a Department of Health (DoH) approval letter for private establishments has been issued, enter:

<b>Document Code to be declared</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
9AID	Evidence required by Procedure or Additional Procedure Code (D.E. 1/10 and D.E. 1/11) instructions or claiming relief from Customs Duty.	For private establishments: the reference number of the DoH approval letter.

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C16 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**Additional documents needed**

-

**C17: Instruments and apparatus used in medical research, establishing medical diagnoses or carrying out medical treatment**

**Description of Procedure:**

Simultaneous release for free circulation and home use of instruments and apparatus used in medical research, establishing medical diagnoses or carrying out medical treatment (Council Regulation 1186/2009 Article 57).

**Goods covered:**

Relief covers:

- Instruments and apparatus intended for medical research, establishing medical diagnosis or carrying out medical treatment
- Spare parts, components and accessories specifically for eligible instruments and apparatus
- Tools to be used for maintaining, checking, calibrating or repairing eligible instruments and apparatus

**Conditions for Use:**

Prior approval must be granted by the National Import Reliefs Unit (NIRU). The NIRU certificate must be used as evidence to benefit from this relief. This Additional Procedure Code can be used to claim relief on goods liable to Customs Duty.

To be eligible for the relief, the goods must have been either:

- Donated by a charitable or philanthropic organisation or by a private individual to health authorities, hospital departments or medical research institutions approved by the competent authorities of the Member States to receive such articles duty free, or
- Purchased by such health authorities, hospitals or medical research institutions entirely with funds supplied by a charitable or philanthropic organisation or with voluntary contributions,

Information on the goods entered to this relief must be entered to the approved entity's records and retained for 4 years from the date of import.

When the goods are to be subsequently disposed of at a later stage, NIRU must be informed first.

Please refer to the detailed conditions shown in Notice 341 & Notice 701/6.

Where eligible, to claim VAT relief you will need to declare code F45 in D.E. 1/11 as a second Additional Procedure Code.

**Restrictions on usage:**

The donation of the instruments or apparatus in question must not conceal any commercial intent on the part of the donor.

The donor must have no connection with the manufacturer of the instruments or apparatus for which relief is requested.

**Notice**

[Notice 341: importing donated medical equipment free of duty and VAT](#)

[VAT Notice 701/6: charity funded equipment for medical, veterinary etc uses](#)

**Specific fields in the declaration/notes on completion**

**Additional Information (D.E. 2/2):**

The following AI statements must be included in D.E. 2/2:

Coverage	AI statement code	Details to be declared
NIRU certificate/ approval letter.	GEN13	Enter the NIRU certificate/ approval letter serial number.

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C17 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C18: Reference substances for the quality control of medicinal products**

**Description of Procedure:**

Simultaneous release for free circulation and home use of reference substances approved by the World Health Organisation (WHO), for the quality control of medicinal products (Council Regulation 1186/2009, Article 59).

**Goods covered:**

Consignments which contain samples of reference substances approved by the World Health Organisation (WHO) for the quality control of materials used in the manufacture of medicinal products and are addressed to importers, authorised by the competent authorities of the Member States, to receive such consignments shall qualify for import duty relief.

**Conditions for Use:**

This Additional Procedure Code applies only to consignments of sample reference substances approved by the World Health Organisation.

Where eligible, to claim VAT relief you will need to declare code F45 in D.E. 1/11 as a second Additional Procedure Code.

**Restrictions on usage:**

Reference substances which are not approved by the World Health Organisation (WHO) are not eligible for this relief.

This Additional Procedure Code cannot be used with Entry in Declarant's Records (EIDR).

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C18 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C19: Pharmaceutical products used at international sports events**

**Description of Procedure:**

Simultaneous release for free circulation and home use of pharmaceutical products used at international sports events (Council Regulation 1186/2009 Article 60).

**Goods covered:**

Pharmaceutical products for medical use by persons or animals coming from third countries to participate in international sports events on which relief from Customs Duty is claimed.

**Conditions for Use:**

Use of this Additional Procedure Code constitutes a declaration by the importer that the goods are solely for medical use by persons or animals coming from third countries to participate in international sports events, and are limited to the quantities necessary during their stay.

Prohibited or restricted goods may be entered to this Additional Procedure Code, but the normal importation conditions will apply, including the requirement to provide any required licences/ documentation associated with the commodity code being declared in D.E. 6/14 – 6/17.

Where eligible, to claim VAT relief you will need to declare code F45 in D.E. 1/11 as a second Additional Procedure Code.

**Restrictions on usage:**

This Additional Procedure Code cannot be used with Simplified Declaration Procedures (SDP) or Entry in Declarant's Records (EIDR) unless the declaration is being submitted by an Indirect Representative (code '3' declared in D.E. 3/21 (Representative Status)).

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C19 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**Additional documents needed**

The UK Trade Tariff (which may be found here: <https://www.gov.uk/trade-tariff>). Please ensure that any document codes which may be required by the commodity code claiming the relief is declared in D.E. 2/3 (Document Codes).

Appendix 5: D.E. 2/3: Document and Other References provides details of all document codes, a description of their usage and provides guidance on the details to be declared against each code.

**C20: Goods for charitable or philanthropic organisations - basic necessities imported by State organisations or other approved organisations****Description of Procedure:**

Simultaneous release for free circulation and home use of basic necessities for needy people by charitable, philanthropic organisations, State organisations or other approved organisations (Council Regulation 1186/2009 Article 61(1)(a)).

**Goods covered:**

The following goods imported by an approved charitable or philanthropic organisation for which relief from Import Duty is claimed:

- Basic necessities to meet the immediate physical needs of people (for example food, medicines, clothing, blankets) which will be distributed free of charge

**Conditions for Use:**

Goods may be imported to this Additional Procedure Code by the following charitable and philanthropic organisations:

- Those registered by the Charities Commission or the Office of the Scottish Charities Regulator
- State organisations which are devoted to welfare

The following organisations may also claim relief under this Additional Procedure Code providing they are non-profit making and as long as their objective is the welfare of the needy:

- Hospitals
- Youth organisations
- Clubs, homes and hostels for the aged
- Orphanages and children's homes
- Organisations set up for the relief of distress caused by particular disasters in the customs union
- Organisations concerned with the relief of distress generally (such as the British Red Cross Society or the Salvation Army)

Use of this Additional Procedure Code constitutes a declaration by the organisation that the goods:

- Meet the conditions for relief, and will be used in accordance with the procedures, laid down in Notice 317.
- Will not be used for any other purpose without the prior consent of HMRC and payment of duty and VAT relieved. (VAT may be relieved under Additional Procedure Code F45)

Goods imported under this Additional Procedure Code may claim duty relief, whether or not they have been supplied free of charge.

Goods meeting the conditions for relief from duty will also qualify for VAT relief only if they have been obtained free of charge by the organisation.

Where eligible, to claim VAT relief you will need to declare code F45 in D.E. 1/11 as a second Additional Procedure Code.

Information on the goods entered to this relief must be entered to the approved entity's records and retained for 4 years from the date of import.

Refer to the detailed conditions shown in Notice 317.

**Restrictions on usage:**

The following goods are not eligible for relief:

- Alcoholic products (including alcohol based perfume)
- Tobacco and tobacco products
- Coffee and tea
- Motor vehicles other than ambulances

- Items associated solely with worship such as statues and pulpits
- Any goods whose importation would give rise to abuse or major distortion of competition. We may therefore limit the quantities or kinds of goods which you can import

**Notice**

Notice 317: imports by charities free of duty and VAT

**Specific fields in the declaration/notes on completion**

**Additional Information (D.E. 2/2):**

The following AI statements must be included in D.E. 2/2:

Coverage	AI statement code	Details to be declared
For use on imports by charities free of duty and VAT. See Additional Procedure Code (D.E. 1/11) C10, C20, C49 & C50.	CCR01	Enter the Charities Commission Registration Number.

**VAT**

Goods meeting the conditions for relief from duty will also qualify for VAT relief if they have been obtained free of charge by the organisation.

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C20 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C21: Articles in Annex III to Regulation (EC) No 1186/2009, intended for the blind**

**Description of Procedure:**

Simultaneous release for free circulation and home use of articles in Annex III to Regulation (EC) No 1186/2009, intended for the blind (Council Regulation 1186/2009 Article 66).

**Goods covered:**

Articles specially designed for the educational, scientific or cultural advancement of blind persons as specified in Annex 111 of Council Regulation 918/83 (printed matter, printed in relief for the blind and partially sighted) on which relief from Customs Duty is claimed under a certificate issued by NIRU, and on which VAT relief may also be claimed (using Additional Procedure Code F45 in D.E. 1/11 where applicable).

**Conditions for Use:**

Prior approval must be granted by the National Import Reliefs Unit (NIRU). The NIRU certificate must be used as evidence to benefit from this relief.

The goods must be for the use of blind or partially sighted persons.

This Additional Procedure Code is for the non-commercial private use of blind persons only.

The goods covered by this Additional Procedure Code must be classified in chapter 4911.

Refer to the detailed conditions shown in Notice 371 & Notice 701/7.

Where eligible, to claim VAT relief you will need to declare code F45 in D.E. 1/11 as a second Additional Procedure Code.



**Restrictions on usage:**

If the goods are to be subsequently disposed of at a later stage, NIRU must first be informed.

**Notice**

Notice 371: importing goods for disabled people free of duty and VAT

VAT Notice 701/7: VAT reliefs for disabled and older people

**Specific fields in the declaration/notes on completion**

**Additional Information (D.E. 2/2):**

The following AI statements must be included in D.E. 2/2:

Coverage	AI statement code	Details to be declared
Enter the NIRU certificate/ approval letter serial number.	GEN13	Enter the NIRU certificate/ approval letter serial number.

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C21 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C22: Articles in Annex IV to Regulation (EC) No 1186/2009, intended for the blind imported by blind persons themselves for their own use (including spare parts, components, accessories and tools)**

**Description of Procedure:**

Simultaneous release for free circulation and home use of articles in Annex IV to Regulation (EC) No 1186/2009, intended for the blind imported by blind persons themselves for their own use (including spare parts, components, accessories and tools) (Council Regulation 1186/2009 Articles 67(1) (a) and 67(2)).

**Goods covered:**

Goods specially designed for the educational, scientific or cultural advancement of blind persons, see Section 4 of Notice 371 for coverage, on which relief from Customs Duty is claimed under a certificate issued by NIRU, and on which VAT relief may also be claimed (using Additional Procedure Code F45 in D.E. 1/11 where applicable).

**Conditions for Use:**

Prior approval must be granted by the National Import Reliefs Unit (NIRU). The NIRU certificate must be used as evidence to benefit from this relief.

Information on the goods entered to this relief must be entered to the approved entity's records and retained for 4 years from the date of import.

When the goods are to be subsequently disposed of at a later stage, NIRU must be informed first.

Refer to the detailed conditions shown in Notice 371 & 701/7.

Where eligible, to claim VAT relief you will need to declare code F45 in D.E. 1/11 as a second Additional Procedure Code.

**Restrictions on usage:**

The goods must be for the personal use of the blind or partially sighted person.

This Additional Procedure Code is for the non-commercial private use of blind persons only.

Articles imported duty-free may not be lent, hired out or transferred, whether for a consideration or free of charge, without prior notification thereof to the competent authorities.

Imports for institutions or organisations that are principally engaged in the education of or the provision of assistance to the blind should use Additional Procedure Code C23 instead.

This Additional Procedure Code cannot be used with Simplified Declaration Procedures (SDP) or Entry in Declarant’s Records (EIDR) unless the declaration is being submitted by an Indirect Representative (code ‘3’ declared in D.E. 3/21 (Representative Status)).

**Notice**

[Notice 371: importing goods for disabled people free of duty and VAT](#)

[VAT Notice 701/7: VAT reliefs for disabled and older people](#)

**Specific fields in the declaration/notes on completion**

**Additional Information (D.E. 2/2):**

The following AI statements must be included in D.E. 2/2:

Coverage	AI statement code	Details to be declared
NIRU certificate/ approval letter.	GEN13	Enter the NIRU certificate/ approval letter serial number.

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C22 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C23: Articles in Annex IV to Regulation (EC) No 1186/2009, intended for the blind imported by certain institutions or organisations (including spare parts, components, accessories and tools)**

**Description of Procedure:**

Simultaneous release for free circulation and home use of articles in Annex IV to Regulation (EC) No 1186/2009, intended for the blind imported by certain institutions or organisations (including spare parts, components, accessories and tools) (Council Regulation 1186/2009 Articles 67 (1)(b) and 67(2)).

**Goods covered:**

Goods specifically designed for use by blind or partially sighted people imported by an organisation involved with the education of, or provision for, such people on which relief from Customs Duty is claimed under a certificate issued by NIRU, and on which VAT zero rating or relief may also be claimed.

**Conditions for Use:**

Prior approval must be granted by the National Import Reliefs Unit (NIRU). The NIRU certificate must be used as evidence to benefit from this relief.

Information on the goods entered to this relief must be entered to the approved entity’s records and retained for 4 years from the date of import.

Use of this Additional Procedure Code constitutes a declaration by the organisation that:

- The goods meet the conditions for relief, and will be used in accordance with the procedures, laid down in Notice 371
- The goods won’t be used for any other purpose without the prior consent of HMRC and payment of duty and VAT relieved as appropriate
- If VAT zero rating is not applicable, and relief from VAT is sought, the goods have been donated to the organisation with no commercial intent on the part of the donor

Where eligible, to claim VAT relief you will need to declare code F45 in D.E. 1/11 as a second Additional Procedure Code.

Refer to the detailed conditions shown in Notice 371 & [Notice 701/7](#).

**Restrictions on usage:**

The goods must be for institutions or organisations that are principally engaged in the education of or the provision of assistance to the blind. Goods imported for the personal use of a blind or partially sighted person should use Additional Procedure Code C22 instead.

**Notice**

[Notice 371: Importing goods for disabled people free of duty and VAT](#)

[VAT Notice 701/7: VAT reliefs for disabled and older people](#)

**Specific fields in the declaration/notes on completion**

**Additional Information (D.E. 2/2):**

The following AI statements must be included in D.E. 2/2:

Coverage	AI statement code	Details to be declared
NIRU certificate/ approval letter.	GEN13	Enter the NIRU certificate/ approval letter serial number.

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C23 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C24: Articles, intended for other handicapped persons (other than blind persons) imported by handicapped persons themselves for their own use (including spare parts, components, accessories and tools)****Description of Procedure:**

Simultaneous release for free circulation and home use of articles, intended for other handicapped persons (other than blind persons) imported by handicapped persons themselves for their own use (including spare parts, components, accessories and tools) (Council Regulation 1186/2009 Articles 68(1)(a) and 68(2)).

**Goods covered:**

Goods specially designed for use by disabled people (other than blind or partially sighted) and imported by those individuals, or their nominated carers, for the sole use of the disabled person on which relief from Customs Duty is claimed under a certificate issued by NIRU, and on which VAT zero rating may also be claimed.

**Goods for disabled people:**

- Purpose-made items and equipment, specifically designed for the sole use of the disabled person, to assist them in their ability to carry out everyday activities
- Purpose-made items and equipment, specifically designed for the sole use of the disabled person, to assist them in everyday mobility, but not to be used for standard generic wheelchairs and mobility light vehicles, or for motor vehicles or other methods of transport that have not already been specifically adapted for the sole use of the disabled person
- Other specifically designed items and equipment for the sole use of the disabled person, to assist them in vocational pursuits
- Teaching aids and apparatus specifically designed for use by people who are disabled
- Table games and accessories specially adapted or designed for people who are disabled
- All other articles specially designed to be of educational, scientific or cultural help to people who are disabled
- Spare parts, components, tools and accessories specially or recognisably intended for any of the above goods

**Conditions for Use:**

Prior approval must be granted by the National Import Reliefs Unit (NIRU). The NIRU certificate must be used as evidence to benefit from this relief.

The goods must be for the personal use of the disabled person.

When the goods are to be subsequently disposed of at a later stage, NIRU must be informed first.

Refer to the detailed conditions shown in Notice 371 & [Notice 701/7](#).

Where eligible, to claim VAT relief you will need to declare code F45 in D.E. 1/11 as a second Additional Procedure Code.

**Restrictions on usage:**

This Additional Procedure Code is for the non-commercial private use of disabled persons only.

Articles imported duty-free may not be lent, hired out or transferred, whether for a consideration or free of charge, without prior notification thereof to the competent authorities.

This Additional Procedure Code cannot be used with Simplified Declaration Procedures (SDP) or Entry in Declarant's Records (EIDR) unless the declaration is being submitted by an Indirect Representative (code '3' declared in D.E. 3/21 (Representative Status)).

**Notice**

Notice 371: importing goods for disabled people free of duty and VAT

VAT Notice 701/7: VAT reliefs for disabled and older people

**Specific fields in the declaration/notes on completion**

**Additional Information (D.E. 2/2):**

The following AI statements must be included in D.E. 2/2:

Coverage	AI statement code	Details to be declared
NIRU certificate/ approval letter.	GEN13	Enter the NIRU certificate/ approval letter serial number.

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C24 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C25: Articles, intended for other handicapped persons (other than blind persons) imported by certain institutions or organisations (including spare parts, components, accessories and tools)**

**Description of Procedure:**

Simultaneous release for free circulation and home use of articles, intended for other handicapped persons (other than blind persons) imported by certain institutions or organisations (including spare parts, components, accessories and tools) (Council Regulation 1186/2009 Articles 68(1)(b) and 68(2)).

**Goods covered:**

Goods specifically designed for use by disabled people (other than blind or partially sighted) and imported from the special territories or countries having a Customs Union with the EU, imported by an organisation involved with the education of, or provision for, such people on which relief from Customs Duty is claimed under a certificate issued by NIRU, and on which VAT zero rating or relief may also be claimed.

**Conditions for Use:**

Prior approval must be granted by the National Import Reliefs Unit (NIRU). The NIRU certificate must be used as evidence to benefit from this relief.

This Additional Procedure Code is for the non-commercial use of institutions in support of, and distribution to, disabled persons.

Use of this Additional Procedure Code constitutes a declaration by the organisation that:

- The goods meet the conditions for relief, and will be used in accordance with the procedures laid down in Notice 371
- The goods won't be used for any other purpose without the prior consent of HM Revenue and Customs and payment of duty and VAT as appropriate
- If VAT zero rating isn't applicable, and relief from VAT at 20% is sought, the goods have been donated to the organisation with no commercial intent on the part of the donor

Where eligible, to claim VAT relief you will need to declare code F45 in D.E. 1/11 as a second Additional Procedure Code.

Information on the goods entered to this relief must be entered to the approved entity's records and retained for 4 years from the date of import.

Refer to the detailed conditions shown in Notice 371 & [Notice 701/7](#).

**Restrictions on usage:**

The goods must be for the use of institutions or organisations that are principally engaged in the education of or the provision of assistance to handicapped persons. Goods imported for the personal use of a disabled person should use Additional Procedure Code C24.

**Notice**

[Notice 371: importing goods for disabled people free of duty and VAT](#)

[VAT Notice 701/7: VAT reliefs for disabled and older people](#)

**Specific fields in the declaration/notes on completion**

**Additional Information (D.E. 2/2):**

The following AI statements must be included in D.E. 2/2:

Coverage	AI statement code	Details to be declared
NIRU certificate/ approval letter.	GEN13	Enter the NIRU certificate/ approval letter serial number.

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C25 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C26: Goods imported for the benefit of disaster victims**

**Description of Procedure:**

Simultaneous release for free circulation and home use of goods imported for the benefit of disaster victims (Council Regulation 1186/2009 Article 74).

**Goods covered:**

Goods for the benefit of victims of a disaster affecting the territory of the Customs Union or countries with which it has a customs union, imported by an approved charitable or philanthropic organization or disaster relief agency for which relief from Import Duty is claimed.

**Conditions for Use:**

The goods must be:

- For distribution free of charge to the victims of such a disaster
- To be made available free of charge to the victims whilst remaining the property of the organization
- To meet the needs of the disaster relief agency

Refer to the detailed conditions shown in [Notice 371](#).

Where eligible, to claim VAT relief you will need to declare code F45 in D.E. 1/11 as a second Additional Procedure Code.

**Restrictions on usage:**

Relief cannot be claimed on materials and equipment intended for rebuilding disaster areas.

Relief is subject to the EU commission granting approval after a request by the country affected by the disaster.

Pending commission approval, goods may be entered to this Additional Procedure Code and released duty free on the understanding that if relief is subsequently not granted, duty will become payable by the organisation or agency.

**Notice**

Notice 371: importing goods for disabled people free of duty and VAT

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C26 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**Additional documents needed**

HMRC may ask you to provide official authorisation from any lead responders coordinating disaster responses.

**C27: Decorations conferred by governments of third countries on persons whose normal place of residence is in the customs territory of the Union**

**Description of Procedure:**

Simultaneous release for free circulation and home use of decorations conferred by governments of third countries on persons whose normal place of residence is in the territory of the Customs Union (Council Regulation 1186/2009 Article 81(a)).

**Goods covered:**

The relief covers decorations conferred by governments or heads of state of third countries on people who normally reside in the Customs Union

**Conditions for Use:**

Form C920 may be required to support the claim to relief on articles that have been awarded to persons for services in arts, sciences, sports, for merit at a particular event etc.

Refer to the detailed conditions shown in Notice 364.

Where eligible, to claim VAT relief you will need to declare code F45 in D.E. 1/11 as a second Additional Procedure Code.

**Restrictions on usage:**

You can't get relief for:

- Watches, cameras, cars
- Long service awards made to employees by employers or colleagues
- Prizes won in unimportant competitions such as deck games and card games
- Articles bought with prize money
- Gifts or prizes given instead of payment

- Cases where the donor appears to be motivated largely by commercial considerations
- Any consumables such as alcoholic drinks, tobacco products, foods
- Souvenirs distributed which are not in keeping with the nature of the event

This Additional Procedure Code cannot be used with Simplified Declaration Procedures (SDP) or Entry in Declarant’s Records (EIDR) unless the declaration is being submitted by an Indirect Representative (code ‘3’ declared in D.E. 3/21 (Representative Status)).

**Notice**

Notice 364: importing decorations and awards free of duty and VAT

**Specific fields in the declaration/notes on completion**

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Where required, enter:

<b>Document Code to be declared</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
920C	Declaration for imported decorations and awards. Relief from import Duty and VAT. <i>Note: Form C920 may be required to qualify for the relief.</i>	Enter the applicant’s reference number as completed on Form C920. Where C920 is not required, enter an alternative reference number from the evidence provided to support the importation of the award. Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C27 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**Additional Documents Needed**

Claim form C920 may be required to be eligible for this relief.

**C28: Goods imported into the customs territory of the Union by persons who have paid an official visit to a third country and who have received them on this occasion as gifts from the host authorities**

**Description of Procedure:**

Simultaneous release for free circulation and home use of goods imported into the territory of the Customs Union by persons who have paid an official visit to a third country and who have received them on this occasion as gifts from the host authorities (Council Regulation 1186/2009 Article 82(a)).

**Goods covered:**

Goods imported by EU residents returning from a representative visit of some international significance outside the EU, having been presented with the goods during the visit. Goods imported by persons on official visits to the UK where those goods will be offered as gifts to host.



**Conditions for Use:**

Evidence must be held as to the circumstances of the importation in the form of a letter from the donor, correspondence, press publicity etc. The reference details of the evidence must be provided in D.E. 2/3 (Document Codes), see below.

Where evidence isn't available a written declaration from the receiver as to the circumstances of the importation must be attached. The reference details of the written declaration must be provided in D.E. 2/3 (Document Codes), see below.

**Restrictions on usage:**

Goods imported under this Additional Procedure Code must not:

- Reflect any commercial interest or be put to any commercial purpose
- Be gifts between representatives of business firms or trading bodies
- Be gifts from overseas traders to trade delegations
- Occur more than twice per year between the same donor and recipient
- Any alcohol or tobacco products

This Additional Procedure Code cannot be used with Simplified Declaration Procedures (SDP) or Entry in Declarant's Records (EIDR) unless the declaration is being submitted by an Indirect Representative (code '3' declared in D.E. 3/21 (Representative Status)).

**Specific fields in the declaration/notes on completion**

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

<b>Document Code to be declared</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
9AID	Evidence required by Additional Procedure Code (D.E. 1/11) C28 instructions for claiming relief: Gifts received on an official visit overseas	<p>Where evidence held (for example, letter from the donor, correspondence, press publicity, etc): Enter the reference details of the evidence.</p> <p>Where evidence is not held: Enter the reference details of the written declaration from the recipient of the goods.</p> <p>Use one of the following status codes, (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations):                      JP – Evidence required is available from trader                      UP – Evidence required is unavailable.</p>

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C28 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C29: Goods to be used by monarchs or heads of state**

**Description of Procedure:**

Simultaneous release for free circulation and home use of goods to be used by monarchs or heads of state (Council Regulation 1186/2009 Article 85).

**Goods covered:**

Gifts sent to heads of foreign states; or goods imported by or on behalf of heads of foreign states by persons officially representing them for their use or consumption during an official stay in the UK on which relief from Customs Duty is claimed.

**Conditions for Use:**

Evidence must be held as to the circumstances of the importation in the form of a letter from the donor, correspondence, press publicity etc. The reference details of the evidence must be provided in D.E. 2/3 (Document Codes), see below.

**Restrictions on usage:**

Where evidence is not held at the time of importation, the appropriate status code must be declared in D.E. 2/3 (Status Code UP) to state that the evidence is unavailable.

The Importer or Representative may be requested to submit the missing evidence post-clearance to support the claim to relief. Where this cannot be supplied a demand for the relieved revenue may be issued.

This Additional Procedure Code cannot be used with Simplified Declaration Procedures (SDP) or Entry in Declarant’s Records (EIDR) unless the declaration is being submitted by an Indirect Representative (code ‘3’ declared in D.E. 3/21 (Representative Status)).

**Specific fields in the declaration/notes on completion**

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

The specific document code references detailed below must be declared:

Document Code to be declared	Description and Usage of Code	Details to be entered on the declaration
9AID	Evidence required by Additional Procedure Code (D.E. 1/11) C29 instructions for claiming relief: Gifts to be used by Monarchs of Heads of State	Enter the reference details of the evidence: for example, letter from the donor, correspondence, press publicity, etc.  Use one of the following status codes, (see <a href="#">Appendix 5B: D.E. 2/3 Document Status Codes</a> ): JP – Evidence required is available from trader UP – Evidence required is unavailable.

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C29 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C30: Samples of goods of negligible value imported for trade promotion purposes**

**Description of Procedure:**

Simultaneous release for free circulation and home use of samples of goods of negligible value imported for trade promotion purposes (Council Regulation 1186/2009 Article 86).

**Goods covered:**

Commercial samples of goods properly prepared prior to import, so that the customs authority may deem them to be of negligible value, (for example swatches, mutilated articles and single gloves), sent with the sole purpose to gain orders for similar goods and on which relief from import duty is claimed.

HMRC define a 'commercial sample' as an imported item that can only be used in the UK as a demonstration sample of goods in soliciting orders for the types of goods they represent from potential customers of that product.

**Conditions for Use:**

Goods may be entered to this customs procedure provided they can only be used to solicit orders of a type represented by the samples.

Prohibited or restricted goods may be entered to this Additional Procedure Code, but the normal importation conditions will apply, including the requirement to provide any required licences/ documentation associated with the commodity code being declared in D.E. 6/14 – 6/17.

Information on the goods entered to this relief must be entered to the approved entity's records and retained for 4 years from the date of import.

Refer to the detailed conditions shown in Notice 372.

**Restrictions on usage:**

See Section 2.6 of Notice 372 for all exclusions.

This customs procedure does not provide relief from Excise Duty.

Any Excise Duty must be paid at importation.

The modified I1 data set may not be used where any commodities subject to prohibitions, restrictions or licencing conditions are being imported.

**Notice**

Notice 372: importing commercial samples free of duty and VAT.

**Specific fields in the declaration/notes on completion**

Where several different samples are being imported, these may be eligible to be declared against a single goods description/ goods item on the customs declaration, enter the commodity code which attracts the highest duty rate in D.E. 6/14 – 6/17, combined with AI Statement Code 00600 in D.E. 2/2.

This use of this simplification must comply with the conditions specified in the table below:

Coverage	AI statement code	Details to be declared
<p>Simplification of the drawing up of customs declarations for goods falling under different tariff subheadings.</p> <p><b>Note:</b> <i>The following conditions must be met in order to use this simplification:</i></p> <ul style="list-style-type: none"> <li>• <i>The total value of the goods declared must not exceed £6,000.</i></li> <li>• <i>Goods may not be subject to any prohibitions or restrictions.</i></li> <li>• <i>Goods must not be subject to any licences</i></li> <li>• <i>Claims to quota may not be made</i></li> <li>• <i>Claims to preference are not allowed</i></li> <li>• <i>Goods must not be subject to CAP or ADD charges</i></li> </ul>	00600	Enter 'Article 228, EU Reg. No. 2015/2447 applied'.

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C30 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**Additional Declaration Type B or E (D.E. 1/2) Modified I1 Data Set:**

Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code.

The modified I1 data set may not be used where any commodities subject to prohibitions, restrictions or licencing conditions are being imported.

Additional Declaration Types B and E are only allowed with Additional Procedure Code C30, where the D.E. 1/10 Procedure Completion notes specify that a type B or E (Occasional Use Simplified Declaration) may be used in the completion rules notes for D.E. 1/2.

Where the D.E. 1/10 Procedure Code Completion Notes permit the use of Additional Declaration Types B or E and a Simplified Declaration (Occasional Use) is being declared, the modified I1 data set, as specified in the D.E. 1/10 Procedure Code completion rules must be followed (see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) for details).

**C31: Printed advertising matter**

**Description of Procedure:**

Simultaneous release for free circulation and home use of printed advertising matter (Council Regulation 1186/2009 Article 87).

**Goods covered:**

Printed advertising material such as catalogues, price lists, directions for use or brochures on which relief from Customs Duty is claimed.

The material must relate to:

- Goods for sale or hire;
- Transport, commercial insurance or banking services offered by a person established outside the territory of the Customs Union.

**Conditions for Use:**

The name of the person producing, selling or hiring the goods, or offering the services advertised must be clearly shown, and that person must be based outside the EU.

Consignments can be bulked in accordance with the rules specified in the UK Trade Tariff, CDS Volume 3, Imports.

Refer to the detailed conditions shown in Notice 342.

Information on the goods entered to this relief must be entered to the approved entity's records and retained for 4 years from the date of import.

**Restrictions on usage:**

Printed advertising material can't be bulked from one sender to a single recipient for relief purposes. Each consignment must contain no more than one document or a single copy of each document if it is made up of several documents.

Consignments comprising several copies of the same document may still be eligible for relief, provided their total gross weight does not exceed one kilogram.

See Section 5 of Notice 342 for all exclusions.

This Additional Procedure Code should only be used to claim relief on goods liable to a positive (non-zero) rate of Customs Duty.

**Notice**

[Notice 342: importing miscellaneous documents and other related articles free of duty and VAT](#)

**Specific Fields in the declaration/notes on completion:**

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Enter:

<b>Document Code to be declared</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
N271	<p>Goods manifest: Attach a list of goods for which relief is being claimed:</p> <p><b>Note:</b> <i>For multi item consignments, attach using document code N271, a schedule providing a detailed description of each item covered by the declaration.</i></p>	<p>Enter the reference number of the goods manifest/ list. Where a sequentially numbered range of manifests/ lists cover the goods enter the lowest to the highest reference numbers of the packing lists concerned i.e. document code + 0054037-0054047: status code. Where packing lists are not sequentially numbered enter the reference number of each packing list concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS</p>
9AID	<p>Evidence required by Additional Procedure Code (D.E. 1/11) C31: instructions for claiming relief on Printed Matter</p>	<p>Enter the name of the person producing, selling or hiring the goods, or offering the services advertised.</p> <p>Use status code: JP – Evidence required is available from trader.</p>

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C31 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C32: Small representative samples of goods manufactured outside the customs territory of the Union, intended for a trade fair or similar event****Description of Procedure:**

Simultaneous release for free circulation and home use of small representative samples of goods manufactured outside the territory of the Customs Union, intended for a trade fair or similar event (Council Regulation 1186/2009 Article 90(1)(a)).

**Goods covered:**

Goods to be completely used up, consumed, destroyed or distributed free of charge at an exhibition, trade fair or similar event on which relief from duty is claimed.

This covers samples of goods for distribution including foodstuffs and beverages, goods for demonstration or to help with demonstration, paints and other items for decoration purposes, and printed matter and articles for advertising purposes.

**Conditions for Use:**

The relief referred to in Council Regulation 1186/2009 Article 90(1)(a) shall be limited to samples which:

- Are imported free of charge as such from third countries or are obtained at the exhibition from goods imported in bulk from those countries;
- Are exclusively distributed free of charge to the public at the exhibition for use or consumption by the persons to whom they have been offered;
- Are identifiable as advertising samples of low unitary value;
- Are not easily marketable and, where appropriate, are packaged in such a way that the quantity of the item involved is lower than the smallest quantity of the same item actually sold on the market;
- In the case of foodstuffs and beverages not packaged as mentioned in (d), are consumed on the spot at the exhibition;
- In their total value and quantity, are appropriate to the nature of the exhibition, the number of visitors and the extent of the exhibitor's participation

A list of the goods giving quantities and UK values of each type, and the name, place and date of the event (including hall and stand numbers where appropriate) will be required as evidence to demonstrate the usage of the goods at the event. This should be declared using document code 271 in D.E. 2/3 (see below).

This Additional Procedure Code is only available to a UK based EORI. The party declared as the importer, in D.E. 3/16, will be responsible for compliance with the conditions of the relief, any post-clearance audit queries and debt liabilities. This liability will be shared with the agent/representative where indirect representation is declared (code '3' declared in D.E. 3/21 (Representative Status Code)).

HMRC may also request that the event organiser provides official evidence of participation at the event.

Information on the goods entered to this relief must be entered to the approved entity's records and retained for 4 years from the date of import.

**Restrictions on usage:**

Alcoholic products, tobacco products and fuels, whether solid, liquid or gaseous aren't eligible for this relief and must be declared to another customs procedure.

The event concerned must not be organised in a shop or on other premises purely to sell imported goods.

**Specific fields in the declaration/notes on completion**

**Additional Information (D.E. 2/2):**

The following AI statements must be included in D.E. 2/2:

Coverage	AI statement code	Details to be declared
For use when relief or suspension of duty is claimed for goods to be used at a trade fair or similar event	GEN52	Enter the name, address, postcode and date of the event

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Enter:

Document Code to be declared	Description and Usage of Code	Details to be entered on the declaration
N271	<p>Goods manifest: Attach a list of goods for which relief is being claimed:</p> <p><b>Note:</b> <i>For multi item consignments, attach using document code N271, a schedule providing a detailed description of each item covered by the declaration.</i></p>	<p>Enter the reference number of the goods manifest/ list. Where a sequentially numbered range of manifests/ lists cover the goods enter the lowest to the highest reference numbers of the packing lists concerned i.e. document code + 0054037-0054047: status code. Where packing lists are not sequentially numbered enter the reference number of each packing list concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS</p>

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C32 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.



**C33: Goods imported for examination, analysis or test purposes****Description of Procedure:**

Simultaneous release for free circulation and home use of goods imported for examination, analysis or test purposes (Council Regulation 1186/2009 Article 98).

**Goods covered:**

Goods imported to undergo examination, analysis or tests to determine their composition, quality or other technical characteristics for the purposes of information or industrial or commercial research, and for which relief from Customs Duty, CAP charges is claimed.

**Conditions for Use:**

The use of this Additional Procedure Code constitutes a declaration by the importer that the goods are being entered for free circulation:

- To undergo examination, analysis or test to determine their composition, quality or other technical characteristics for the purposes of information, or industrial or commercial research or
- To test machines for making/packing tobacco products
- They will abide by all the conditions of Notice 374, and
- That if any of the declared goods aren't used up or destroyed in the course of the tests they will be disposed of only as specifically allowed by NIRU.
- Information on the goods entered to this relief must be entered to the approved entity's records and retained for 4 years from the date of import.

Refer to the detailed conditions shown in Notice 374.

**Restrictions on usage:**

The quantity of imported goods must be restricted to only that needed to conduct the tests, and is limited to only those goods directly consumed in the testing process

Goods used in examination, analysis or tests which in themselves constitute sales promotion operations shall not enjoy relief.

Products remaining after testing (including products produced by the examination, analysis or tests) must be:

- Completely destroyed or rendered commercially valueless on completion of examination, analysis or testing; or
- Surrendered to the state without causing it any expense, where this is possible under national law; or
- In duly justified circumstances, exported outside the territory of the Customs Union.
- Otherwise they will be subject to the relevant import duties at the rate applying on the date of completion of the examinations, analyses or tests, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

Only those Excise goods required to test machines for making/packing tobacco products are eligible for relief from excise duty. Where eligible goods are claiming excise duty relief, Additional Procedure Code 1RE must also be declared in D.E. 1/11. Where eligible, failure to declare all codes will result in only a single tax type being relieved.

This Additional Procedure Code cannot be used with Entry in Declarant's Records (EIDR).

**Notice**

Notice 374: importing goods for test free of duty and VAT

**Specific fields in the declaration/notes on completion**

**Additional Information (D.E. 2/2):**

The following AI statement must be included in D.E. 2/2:

Coverage	AI statement code	Details to be declared
Goods for test. Approval note from NIRU attached. See Additional Procedure Code (D.E. 1/11) C33.	GEN16	Enter the month and year tests are expected to be completed. For example: 01/06.

Only required where excise duty relief is claimed for goods consumed in the testing process, enter in D.E. 2/3:

Coverage	AI statement code	Details to be declared
<p><i>Relief/ Suspension of Excise Duty Claimed.</i></p> <p>This code is only to be used in conjunction with code 1RE in D.E. 1/11 (Additional Procedure Code).</p> <p><i>Note: This AI statement and Additional Procedure Code 1RE may only be used where expressly instructed by the Additional Procedure Codes in Appendix 2: D.E. 1/11: Additional Procedure Codes.</i></p> <p><i>The use of this AI code and Additional Procedure Code 1RE is a statement that the goods are eligible to a relief/ suspension of excise duty. Failure to meet the conditions of the relief/ suspension may result in a demand for any relieved duties and sanctions for non-compliance being issued.</i></p>	RED01	<p>Enter:</p> <p>'Relief from Excise Duty claimed' followed by the reason for the claim, for instance:</p> <p>'Goods to be consumed by tests'.</p>

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Only required where excise duty relief is claimed for goods consumed in the testing process, enter in D.E. 2/3:

Document Code to be declared	Description and Usage of Code	Details to be entered on the declaration
9AIE	Evidence required by Additional Procedure Code (D.E. 1/11) C33: Excise goods consumed in tests, relief from Excise Duty.	Enter the: type and quantity of goods to be consumed the type of tests to be performed followed by status code 'JP'

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Excise goods**

Where eligible goods are claiming excise duty relief, Additional Procedure Code 1RE must also be declared in D.E. 1/11. Where eligible, failure to declare all codes will result in only a single tax type being relieved. When using 1RE in conjunction with C33, AI code RED01 will be required in D.E. 2/2 and document code 9AIE will be required in D.E. 2/3.

Relief from Excise Duty isn't available for the following and Excise Duty must to be paid on them.

- Goods to be consumed by a person taking part in the tests
- Petrol or petrol substitutes
- Heavy oil for use as road fuel

**Notes**

Additional Procedure Code C33 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C34: Consignments, sent to organisations protecting copyrights or industrial and commercial patent rights****Description of Procedure:**

Simultaneous release for free circulation and home use of consignments, sent to organisations protecting copyrights or industrial and commercial patent rights (Council Regulation 1186/2009 Article 102).

**Goods covered:**

Trademarks, patterns or designs and their supporting documents, as well as applications for patents for invention or the like, to be submitted to the bodies competent to deal with the protection of copyrights or the protection of industrial or commercial patent rights on which relief from customs duties is claimed.

See Section 4 & 5 of Notice 342 for goods covered.

**Conditions for Use:**

Information on the goods entered to this relief must be entered to the approved entity's records and retained for 4 years from the date of import.

Refer to the detailed conditions shown in Notice 374.

**Restrictions on usage:**

This Additional Procedure Code should only be used to claim relief on goods liable to a positive (non-zero) rate of Customs Duty.

**Notice**

Notice 342: importing miscellaneous documents and other related articles free of duty and VAT

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C34 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C35: Tourist Information literature**

**Description of Procedure:**

Simultaneous release for free circulation and home use of tourist information literature (Council Regulation 1186/2009 Article 103).

**Goods covered:**

The following Tourist Information Literature may claim import duty relief under this Additional Procedure Code:

- Documentation (leaflets, brochures, books, magazines, guidebooks, posters whether or not framed, unframed photographs and photographic enlargements, maps whether or not illustrated, window transparencies, and illustrated calendars) intended to be distributed free of charge and the principal purpose of which is to encourage the public to visit foreign countries, in particular in order to attend cultural, tourist, sporting, religious or trade or professional meetings or events, provided that such literature contains not more than 25 % of private commercial advertising matter, excluding all private commercial advertising for Union established firms, and that the general nature of its promotional aims is evident;
- Foreign hotel lists and yearbooks published by the official tourist agencies, or under their auspices, and timetables for foreign transport services, where such literature is intended to be distributed free of charge and contains not more than 25 % of private commercial advertising, excluding all private commercial advertising for Union established firms;
- Reference material supplied to accredited representatives or correspondents appointed by official national tourist agencies and not intended for distribution, namely yearbooks, lists of telephone or telex numbers, hotel lists, fairs catalogues, specimens of craft goods of negligible value, and literature on museums, universities, spas or other similar establishments.

See Section 4 & 5 of Notice 342 for more information on the types of goods covered.

**Conditions for Use:**

Consignments can be bulked in accordance with the rules specified in the UK Trade Tariff, CDS Volume 3, Imports.

Information on the goods entered to this relief must be entered to the approved entity's records and retained for 4 years from the date of import.

Refer to the detailed conditions shown in Notice 342.

**Restrictions on usage:**

Printed advertising material can't be bulked from one sender to a single recipient for relief purposes.

This Additional Procedure Code should only be used to claim relief on goods liable to a positive (non-zero) rate of Customs Duty.

**Notice**

Notice 342: importing miscellaneous documents and other related articles free of duty and VAT

**Specific Fields in the declaration/notes on completion:**

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

<b>Document Code to be declared</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
N271	<p>Goods manifest: Attach a list of goods for which relief is being claimed:</p> <p><b>Note:</b> <i>For multi item consignments, attach using document code N271, a schedule providing a detailed description of each item covered by the declaration.</i></p>	<p>Enter the reference number of the goods manifest/ list. Where a sequentially numbered range of manifests/ lists cover the goods enter the lowest to the highest reference numbers of the packing lists concerned i.e. document code + 0054037-0054047: status code. Where packing lists are not sequentially numbered enter the reference number of each packing list concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS</p>

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C35 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C36: Miscellaneous documents and articles**

**Description of Procedure:**

Simultaneous release for free circulation and home use of miscellaneous documents and articles (Council Regulation 1186/2009 Article 104).

**Goods covered:**

The following types of documents and articles may be imported with a claim to duty relief using this Additional Procedure Code:

- Documents sent free of charge to the public services of Member States;
- Publications of foreign governments and publications of official international bodies intended for distribution without charge;
- Ballot papers for elections organised by bodies set up in third countries;
- Objects to be submitted as evidence or for like purposes to the courts or other official agencies of the Member States;
- Specimen signatures and printed circulars concerning signatures sent as part of customary exchanges of information between public services or banking establishments;
- Official printed matter sent to the central banks of the Member States;
- Reports, statements, notes, prospectuses, application forms and other documents drawn up by companies registered in a third country and sent to the bearers or subscribers of securities issued by such companies;

- Recorded media (punched cards, sound recordings, microfilms, etc.) Used for the transmission of information sent free of charge to the addressee, in so far as duty-free admission does not give rise to abuses or to major distortions of competition;
- Files, archives, printed forms and other documents to be used in international meetings, conferences or congresses, and reports on such gatherings;
- Plans, technical drawings, traced designs, descriptions and other similar documents imported with a view to obtaining or fulfilling orders in third countries or to participating in a competition held in the territory of the Customs Union;
- Documents to be used in examinations held in the territory of the Customs Union by institutions set up in third countries;
- Printed forms to be used as official documents in the international movement of vehicles or goods, within the framework of international conventions;
- Printed forms, labels, tickets and similar documents sent by transport undertakings or by undertakings of the hotel industry in a third country to travel agencies set up in the customs territory of the Customs Union;
- Printed forms and tickets, bills of lading, way-bills and other commercial or office documents which have been used;
- Official printed forms from third country or international authorities, and printed matter conforming to international standards sent for distribution by third country associations to corresponding associations located in the territory of the Customs Union;
- Photographs, slides and stereotype mats for photographs, whether or not captioned, sent to press agencies or newspaper or magazine publishers;
- Tax and similar stamps proving payment of charges in third countries.

See Section 4 & 5 of Notice 342 for more information on the goods covered by this Additional Procedure Code.

**Conditions for Use:**

Share and Bond Certificates: This Additional Procedure Code may only be used for valid, issued share and bond certificates drawn up by the companies registered in a third country and sent direct to the bearer or subscriber.

The value declared for the imported bonds and securities (D.E. 4/14 (Item Price/ Amount) and D.E. 8/6 (Statistical Value) should be the paper value of the bonds or securities and not the issued face value.

Consignments can be bulked in accordance with the rules specified in the UK Trade Tariff, CDS Volume 3, Imports.

Information on the goods entered to this relief must be entered to the approved entity's records and retained for 4 years from the date of import.

Refer to the detailed conditions shown in Notice 342.

**Restrictions on usage:**

Share and Bond Certificates: This Additional Procedure Code must not be used for share and bond certificates that need registration by the fiscal agent before becoming valid.

This Additional Procedure Code should only be used to claim relief on goods liable to a positive (non-zero) rate of Customs Duty.

**Notice**

[Notice 342: importing miscellaneous documents and other related articles free of duty and VAT](#)

**Specific Fields in the declaration/notes on completion:**

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Enter:

<b>Document Code to be declared</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
N271	<p>Goods manifest: Attach a list of goods for which relief is being claimed: <b>Note:</b> <i>For multi item consignments, attach using document code N271, a schedule providing a detailed description of each item covered by the declaration.</i></p>	<p>Enter the reference number of the goods manifest/ list. Where a sequentially numbered range of manifests/ lists cover the goods enter the lowest to the highest reference numbers of the packing lists concerned i.e. document code + 0054037-0054047: status code. Where packing lists are not sequentially numbered enter the reference number of each packing list concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS</p>

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C36 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C37: Ancillary materials for the stowage and protection of goods during their transport**

**Description of Procedure:**

Simultaneous release for free circulation and home use of various materials such as rope, straw, cloth, paper and cardboard, wood and plastics which are used for the stowage and protection – including heat protection – of goods during their transport from a third country to the territory of the Customs Union, not normally reusable, shall be admitted free of import duties. (Council Regulation 1186/2009 Article 105).

**Goods covered:**

Materials such as rope, straw, cloth, paper and cardboard, wood and plastics which are used for the stowage and protection, including heat protection, of goods during their transport from a third country to the territory of the Customs Union, not normally reusable.

**Conditions for Use:**

The materials such as rope, straw, cloth, paper and cardboard, wood and plastics must be imported with the goods they are being used to stow or protect

**Restrictions on usage:**

Materials used in the stowage and protection of imported goods must comply with all prohibitions and restrictions, in particular those related to plant health controls.

This Additional Procedure Code should only be used to claim relief on goods liable to a positive (non-zero) rate of Customs Duty.

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C37 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C38: Litter, Fodder and Feeding Stuffs for Animals During Their Transport**

**Description of Procedure:**

Simultaneous release for free circulation and home use of Litter, fodder and feeding stuffs of any description put on board the means of transport used to convey animals from a third country to the territory of the Customs Union for the purpose of distribution to the said animals during the journey shall be admitted free of import duties. (Council Regulation 1186/2009 Article 106).

**Goods covered:**

Litter, fodder and feeding stuffs of any description put on board the means of transport used to convey animals from a third country to the territory of the Customs Union for the purpose of distribution to the said animals during the journey

**Conditions for Use:**

Litter, fodder and feeding stuffs must be suitable for the animals being transported and must be in quantities which could reasonably be expended during the journey.

**Restrictions on usage:**

Additional Procedure Code C38 is not to be used for general imports of litter, fodder or feeding stuffs.

Litter, fodder and feeding stuffs must comply with all prohibitions and restrictions, in particular those related to animal and plant health controls.

This Additional Procedure Code should only be used to claim relief on goods liable to a positive (non-zero) rate of Customs Duty.

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C38 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.



**C39: Fuel and lubricants present in land motor vehicles and special containers**

**Description of Procedure:**

Fuel contained in the standard tanks of private and commercial motor vehicles and motor cycles.

Fuel contained in special containers and fuel contained in portable tanks carried by private motor vehicles and motor cycles,

A maximum of 10 litres per vehicle shall be admitted free of import duties (Council Regulation 1186/2009 Article 106).

**Goods covered:**

Fuel contained in the standard tanks of private and commercial motor vehicles.

**Conditions for Use:**

A maximum of 10 litres per vehicle may claim import duty relief.

The fuel must be fitted in standard tank or special container as defined below:

A standard tank is defined as:

- The tanks permanently fixed by the manufacturer to all motor vehicles of the same type as the vehicle in question and whose permanent fitting enables fuel to be used directly, both for the purpose of propulsion and, where appropriate, for the operation, during transport, of refrigeration systems and other systems
- Gas tanks fitted to motor vehicles designed for the direct use of gas as a fuel and tanks fitted to the other systems with which the vehicle may be equipped
- Tanks permanently fixed by the manufacturer to all containers of the same type as the container in question and whose permanent fitting enables fuel to be used directly for the operation, during transport, of the refrigeration systems and other systems with which special containers are equipped

A special container is defined as any container fitted with specially designed apparatus for refrigeration systems, oxygenation systems, thermal insulation systems, or other systems.

C39 also applies to the lubricants present in the motor vehicles and required for their normal operation during the journey in question.

The fuel and lubricants must only be used in the vehicle in which they were imported

**Restrictions on usage:**

Additional Procedure Code C39 may not be used to claim import duty relief on quantities of fuel in excess of 10 litres per vehicle.

Additional Procedure Code C39 may not be used to claim import duty relief on fuel transported in containers other than those defined above.

Fuel admitted duty-free may not be used in a vehicle other than that in which it was imported nor be removed from that vehicle and stored, except during necessary repairs to that vehicle, nor be transferred, whether for a consideration or free of charge.

Vehicles and special containers are limited to 200 litres of fuel

This Additional Procedure Code should only be used to claim relief on goods liable to a positive (non-zero) rate of Customs Duty.

This Additional Procedure Code cannot be used with Entry in Declarant's Records (EIDR).

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C39 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C40: Materials for cemeteries for, and memorials to, war victims****Description of Procedure:**

Simultaneous release for free circulation and home use of materials for cemeteries for, and memorials to, war victims (Council Regulation 1186/2009 Article 112).

**Goods covered:**

Goods of every description imported by organisations approved by HMRC, to be used for the construction, upkeep or ornamentation of cemeteries and tombs of, and memorials to, war victims of third countries on which relief from import duty is claimed, including the:

- Commonwealth War Graves Commission
- American Battle Monuments Commission

**Conditions for Use:**

The relief extends to office equipment and supplies such as furniture, PCs and stationery which are to be used in pursuance of work in relation to war graves and memorials.

Information on the goods entered to this relief must be entered to the approved entity's records and retained for 4 years from the date of import.

**Restrictions on usage:**

The relief does not cover goods, which don't contribute to the construction, upkeep or ornamentation of war graves or monuments, for example private motor cars and cycles, alcohol and tobacco products.

This Additional Procedure Code cannot be used with Simplified Declaration Procedures (SDP) or Entry in Declarant's Records (EIDR) unless the declaration is being submitted by an Indirect Representative (code '3' declared in D.E. 3/21 (Representative Status)).

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C40 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C41: Coffins, funerary urns and ornamental funerary**

**Description of Procedure:**

Simultaneous release for free circulation and home use of coffins, funerary urns and ornamental funerary articles (Council Regulation 1186/2009 Article 113).

**Goods covered:**

Relief applies to:

- Coffins containing bodies and urns containing the ashes of deceased persons, as well as the flowers, funeral wreaths and other ornamental objects normally accompanying them
- Flowers wreaths and other ornamental objects brought by persons resident outside the territory of the Customs Union, attending a funeral or coming to decorate graves in the territory of the Customs Union provided these importations do not reflect, by either their nature or their quantity, any commercial intent.

**Restrictions on usage:**

This Additional Procedure Code cannot be used with Simplified Declaration Procedures (SDP) or Entry in Declarant's Records (EIDR).

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C41 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C42: Personal property entered for free circulation before the person concerned establishes his normal place of residence in the customs territory of the Union (duty relief subject to an undertaking)**

**Description of Procedure:**

Simultaneous release for free circulation and home use of personal property entered for free circulation before the person concerned establishes his normal place of residence in the territory of the Customs Union (duty relief subject to an undertaking) (Council Regulation 1186/2009 Article 9(1)).

**Goods covered:**

Household effects and personal property belonging to natural persons transferring their normal place of residence (ToR) to the United Kingdom only.

Relief will be granted provided that an undertaking is provided to establish the normal place of residence within a period of six months.

**Conditions for Use:**

All items in this consignment declared to ToR must be retained by the Importer at their residence for a minimum period of 12 months from date of import into UK. No items may be sold, loaned, gifted or transferred.

Failure to comply with this post-import restriction can lead to demand of immediate payment of previously relieved import duties and charges.

**Restrictions on usage:**

The relief does not apply to alcoholic beverages, tobacco and tobacco products, commercial vehicles or articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts, and goods you have not possessed or used for at least six months.

Any consignments applying for ToR elsewhere in the EU must not be declared to this Additional Procedure Code.

Such consignments may only be approved for ToR by the destination member state’s own Customs Authority. These consignments should instead be sent onwards using Union Transit procedures.

This Additional Procedure Code cannot be used with Simplified Declaration Procedures (SDP) or Entry in Declarant’s Records (EIDR).

**Notice**

Notice 5: Transfer of Residence - moving to or returning to the UK from outside the EU

**Specific fields in the declaration/notes on completion**

**Additional Information (D.E. 2/2):**

Enter:

Coverage	AI statement code	Details to be declared
Transfer of Residence (ToR) relief for household effects and personal property belonging to natural persons transferring their normal place of residence to the United Kingdom only. See Additional Procedure Codes (D.E. 1/11) C01, C02, C06, C42, C43, C60 & C61.	ToR01	Enter the ToR authorisation number granted.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Goods Manifest:

Packing lists, manifests and/or insurance documents detailing items within the consignments should be attached as appropriate, especially to identify any goods outlined above under ‘Goods covered’.

These should be declared using the relevant document codes between N235 – N787 as appropriate. The document codes which may be used, and their completion instructions may be found in Appendix 5A: D.E. 2/3 Documents and Other Reference Codes (Union).

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C42 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**Security Required**

Security will be required as per Article 9 in CSDR Regulation 1186/2009 where any revenue due is not paid at the time of release to the Procedure. An appropriate Method of Payment code should be declared in D.E. 4/8 (see Appendix 9: D.E. 4/8: Method of Payment Codes for details of the codes which may be used).

**Additional documents needed**

-

**C43: Personal property belonging to a natural person having intention to transfer his normal place of residence to the Union (duty-free admission subject to an undertaking)**

**Description of Procedure:**

Simultaneous release for free circulation and home use of personal property belonging to a natural person having intention to transfer his normal place of residence to the Union (duty-free admission subject to an undertaking) (Council Regulation 1186/2009 Article 10).

**Goods covered:**

Where, owing to occupational commitments, the person has left his third country place of residence without establishing his normal place of residence in the territory of the Customs Union, but has the intention to do so to transfer his household effects and personal property.

Relief will be granted provided that an undertaking is provided to establish the normal place of residence within a period of six months. Security will be required as per Article 9 in CSDR Regulation 1186/2009.

**Conditions for Use:**

All items in this consignment declared to ToR must be retained by the Importer at their residence for a minimum period of 12 months from date of import into UK.

No items may be sold, loaned, gifted or transferred. Failure to comply with this post-import restriction can lead to demand of immediate payment of previously relieved import duties and charges.

**Restrictions on usage:**

The relief does not apply to alcoholic beverages, tobacco and tobacco products, commercial vehicles or articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts, and goods you have not possessed or used for at least six months.

Any consignments applying for ToR elsewhere in the EU must not be declared to this Additional Procedure Code.

Such consignments may only be approved for ToR by the destination member state’s own Customs Authority. These consignments should instead be sent onwards using Union Transit procedures.

This Additional Procedure Code cannot be used with Simplified Declaration Procedures (SDP) or Entry in Declarant’s Records (EIDR).

**Notice**

Notice 5: Transfer of Residence - moving to or returning to the UK from outside the EU

**Specific fields in the declaration/notes on completion**

**Additional Information (D.E. 2/2):**

Enter:

Coverage	AI statement code	Details to be declared
Transfer of Residence (ToR) relief for household effects and personal property belonging to natural persons transferring their normal place of residence to the United Kingdom only. See Additional Procedure Codes (D.E. 1/11) C01, C02, C06, C42, C43, C60 & C61.	ToR01	Enter the ToR authorisation number granted.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):****Goods Manifest:**

Packing lists, manifests and/or insurance documents detailing items within the consignments should be attached as appropriate, especially to identify any goods outlined above under 'Goods covered'.

These should be declared using the relevant document codes between N235 – N787 as appropriate. The document codes which may be used, and their completion instructions may be found in [Appendix 5A: D.E. 2/3 Documents and Other Reference Codes \(Union\)](#).

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C43 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**Security Required**

Security may be required as per Article 9 in CSDR Regulation 1186/2009 where any revenue due is not paid at the time of release to the Procedure. An appropriate Method of Payment code should be declared in D.E. 4/8 (see [Appendix 9: D.E. 4/8: Method of Payment Codes](#) for details of the codes which may be used).

**Additional documents needed**

-

**C44: Personal property acquired by inheritance by legal persons engaged in a non-profit making activity who are established in the customs territory of the Union****Description of Procedure:**

Simultaneous release for free circulation and home use of personal property acquired by inheritance by legal persons engaged in a non-profit making activity who are established in the territory of the Customs Union (Council Regulation 1186/2009 Article 20).

**Goods covered:**

Inherited goods for which relief from Customs Duty is claimed.

Any personal property acquired by inheritance by legal persons engaged in a non-profit making activity established in the territory of the Customs Union.

Examples are:

- Jewellery, stamp collections, bicycles and private motor vehicles, caravans, trailers, pleasure craft and private aircraft
- Household furnishings
- Family pets and saddle animals
- Portable items (such as doctor's bag, musicians' instruments, photographers' cameras and equipment) used by the deceased in their trade or profession

**Conditions for Use:**

Applicants to this relief must be able to provide documented evidence proving entitlement, such as the Last Will and Testament of the deceased, or authorised documents from the Executor for the estate of the deceased.

The conditions in Notice 368 must be met. This relief only applies to goods inherited from a deceased person.

**Restrictions on usage:**

Relief does not apply to:

- Alcoholic drinks, tobacco and tobacco products
- Stocks of raw materials and finished or semi-finished products
- Tools of trade other than the portable items (such as doctor’s bag, musicians’ instruments, photographers’ cameras and equipment) used by the deceased in their trade or profession
- Commercial vehicles
- Livestock and stocks of agricultural products which are more than what are required to meet a family’s normal needs
- Goods bought from the executor of the estate
- Goods bought or received as a gift from the person who legally inherited them

This Additional Procedure Code cannot be used with Simplified Declaration Procedures (SDP) or Entry in Declarant’s Records (EIDR).

**Notice**

Notice 368: importing inherited goods free of duty and VAT

**Specific fields in the declaration/notes on completion**

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Inherited goods Form C1421 - Enter:

<b>Document Code to be declared</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
1421	Form C1421 - Importing inherited goods free of duty and VAT (Notice 368).	Enter the applicant’s reference number from Form C1421.  Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C44 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**Additional documents needed**

Claim form C1421 supported by the other documents referred to in Notice 368

**C45: Agricultural, stock-farming, bee-keeping, horticultural and forestry products from properties located in a third country adjoining the territory of the Customs Union**

**Description of Procedure:**

Simultaneous release for free circulation and home use of agricultural, stock-farming, bee-keeping, horticultural and forestry products from properties located in a third country adjoining the territory of the Customs Union (Council Regulation 1186/2009 Article 35).

**Goods covered:**

Certain agricultural products and products intended for agricultural use, for example:

- Agricultural and stock farming,
- Bee-keeping,
- Horticultural and
- Forestry products.

Products should not have undergone any treatment other than that which normally follow their harvest or production.

**Conditions for Use:**

Stock-farming products must be derived from animals which originated in the Customs Union or animals which are already in free circulation.

Relief shall only be granted in respect of products imported by the agricultural producer or on his behalf.

**Restrictions on Usage:**

This Additional Procedure Code will not grant relief on stock farming products derived from animals which do not originate in the Customs Union or from animals which are not already in free circulation.

This Additional Procedure Code cannot be used with Entry in Declarant's Records (EIDR) where a licence or certificate is required at the time the imported goods are released to free circulation (Controlled goods may only be entered using Simplified Declaration Procedure).

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C45 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.



**C46: Products of fishing or fish-farming activities carried out in the lakes or waterways bordering a Member State and a third country by Union fishermen and products of hunting activities carried out on such lakes or waterways by Union sportsmen**

**Description of Procedure:**

Simultaneous release for free circulation and home use of products of fishing or fish-farming activities carried out in the lakes or waterways bordering a Member State and a third country by Union fishermen and products of hunting activities carried out on such lakes or waterways by Union sportsmen (Council Regulation 1186/2009 Article 38).

**Goods covered:**

Certain agricultural products and products intended for agricultural use (products of fishing or fish farming activities or products of hunting activities).

Products should not have undergone any treatment other than that which normally follow their harvest or production.

**Conditions for Use:**

Relief shall only be granted in respect of products imported by the agricultural producer or on his behalf.

**Restrictions on Usage:**

This Additional Procedure Code cannot be used with Entry in Declarant's Records (EIDR) where a licence or certificate is required at the time the imported goods are released to free circulation (Controlled goods may only be entered using Simplified Declaration Procedure).

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C46 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C47: Seeds, fertilisers and products for treatment of soil and crops intended for use on property located in the territory of the Customs Union adjoining a third country**

**Description of Procedure:**

Simultaneous release for free circulation and home use of seeds, fertilisers and products for treatment of soil and crops intended for use on property located in the territory of the Customs Union adjoining a third country (Council Regulation 1186/2009 Article 39).

**Goods covered:**

Relief is restricted to the quantity of seeds, fertilizers or other products required for the purpose operating the property and imported into the territory of the Customs Union by the agricultural producer or someone on his behalf.

**Restrictions on Usage:**

This Additional Procedure Code cannot be used with Entry in Declarant's Records (EIDR) where a licence or certificate is required at the time the imported goods are released to free circulation (Controlled goods may only be entered using Simplified Declaration Procedure).

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C47 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C48: Goods contained in the personal luggage and exempted from VAT****Description of Procedure:**

Simultaneous release for free circulation and home use of goods contained in the personal luggage where they meet the conditions necessary to also relieve import VAT and excise duties where applicable (Council Regulation 1186/2009 Article 41).

**Goods covered:**

Goods contained in the personal luggage of travellers coming from a third country which are not eligible to be declared using an oral declaration, provided such goods are also exempt from import VAT and excise duties (where applicable).

**Conditions of Use:**

The use of Additional Procedure Code C48 will only relieve the customs duty.

The goods may only claim duty relief where they are also eligible for import VAT relief and excise duty relief, where applicable.

This Additional Procedure Code should only be used where the goods are not eligible to be declared on an oral declaration, for example, the goods are subject to admissibility controls such as licencing requirements, prohibition or restrictions (EU Reg. No. 2015/2446, Article 142).

**Restrictions on Usage:**

This Additional Procedure Code may only be used where the goods are eligible for:

- Customs duty relief
- Import VAT relief and
- Excise Duty relief.

Where the goods are eligible for import VAT relief and excise duty relief, Additional Procedure Codes F45 (to relieve import VAT) and 1RE (to relieve excise duty must also be declared in D.E. 1/11 against the goods item concerned. Failure to declare all three Additional Procedure Codes will result in the revenue relief being applied incorrectly.

This additional Procedure Code should not be used where the goods are eligible to be declared using an oral declaration (EU Reg. No. 2015/2446, Article 141).

This Additional Procedure Code cannot be used with Simplified Declaration Procedure (SDP) or Entry in Declarant's Records (EIDR).

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C48 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C49: Goods for charitable or philanthropic organisations: goods of every description sent free of charge and to be used for fund-raising at occasional charity events for the benefit of needy persons**

**Description of Procedure:**

Simultaneous release for free circulation and home use of goods of every description to be used for fund-raising at occasional charity events for the benefit of needy persons by charitable or philanthropic organisations (Council Regulation 1186/2009 Article 61(1)(b)).

**Goods covered:**

Relief applies to goods imported to be used or sold at charity events for the benefit of needy people. Needy people are defined as those persons requiring any of the basic necessities, such as food, medicine, clothing and bed-clothes.

**Conditions for Use:**

Goods may be imported to this Additional Procedure Code by the following charitable and philanthropic organisations:

- Those registered by the Charities Commission or the Office of the Scottish Charities Regulator
- State organisations which are devoted to welfare

The following organisations may also claim relief under this Additional Procedure Code providing they are non-profit making and the imported goods are intended for use at fund-raising events for the benefit of the needy:

- Hospitals
- Youth organisations
- Clubs, homes and hostels for the aged
- Orphanages and children's homes
- Organisations set up for the relief of distress caused by particular disasters in the customs union
- Organisations concerned with the relief of distress generally (such as the British Red Cross Society or the Salvation Army)

The goods must have been supplied:

- Free of charge from a person or organisation established outside the Customs Union
- Without any commercial intent on the part of the donor.

An 'occasional charity event' means any event held normally not more than 4 times a year by any one organisation.

Refer to the detailed conditions shown in Notice 317.

Use of this Additional Procedure Code constitutes a declaration by the organisation that the goods:

- Meet the conditions for relief, and will be used in accordance with the procedures, laid down in Notice 317.
- Will not be used for any other purpose without the prior consent of HMRC and payment of duty and VAT relieved. (VAT may be relieved under Additional Procedure Code F45)

**Restrictions on usage:**

This duty relief is not available to support any business or commercial activities that will involve retail sales and hire charges of the imported goods, or for goods manufactured or produced by a third party who then charges the charity organisation accordingly.

The following specific goods however are not eligible for relief:

- Alcoholic products (including alcohol based perfume)
- Tobacco and tobacco products
- Coffee and tea

- Motor vehicles other than ambulances
- Items associated solely with worship such as statues and pulpits
- Any goods whose importation would give rise to abuse or major distortion of competition.

HMRC may limit the quantities or kinds of goods which you can import to prevent abuse or distortion of competition rules.

**Notice**

[Notice 317: imports by charities free of duty and VAT](#)

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Where the goods are imported by a Charitable Organisation, enter:

Coverage	AI statement code	Details to be declared
For use on imports by charities free of duty and VAT. See Additional Procedure Code (D.E. 1/11) C10, C20, C49 & C50.	CCR01	Enter the Charities Commission Registration Number.

**VAT**

Where eligible for VAT relief under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C49 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C50: Goods for charitable or philanthropic organisations: equipment and office materials sent free of charge**

**Description of Procedure:**

Simultaneous release for free circulation and home use of goods imported by charitable or philanthropic organisations of equipment and office materials sent free of charge to be used to run the organisation solely for the benefit of needy people (Council Regulation 1186/2009 Article 61(1)(c)).

**Goods covered:**

Machines, tools and equipment of the service industry, office materials, fixtures and fittings which you receive:

- Free of charge from a person or organisation established outside the Customs Union
- Without any commercial intent on the part of the donor
- Solely to help run your organisation and carry out your charitable and philanthropic aims for the benefit of needy people

**Conditions for Use:**

Goods may be imported to this Additional Procedure Code by the following charitable and philanthropic organisations:

- Those registered by the Charities Commission or the Office of the Scottish Charities Regulator
- State organisations which are devoted to welfare

The following organisations may also claim relief under this Additional Procedure Code providing they are non-profit making and as long as their objective is the welfare of the needy:

- Hospitals
- Youth organisations
- Clubs, homes and hostels for the aged
- Orphanages and children’s homes
- Organisations set up for the relief of distress caused by particular disasters in the customs union
- Organisations concerned with the relief of distress generally (such as the British Red Cross Society or the Salvation Army)

The goods must have been supplied:

- Free of charge from a person or organisation established outside the Customs Union
- Without any commercial intent on the part of the donor.

Use of this Additional Procedure Code constitutes a declaration by the organisation that the goods:

- Meet the conditions for relief, and will be used in accordance with the procedures, laid down in Notice 317.
- Will not be used for any other purpose without the prior consent of HMRC and payment of duty and VAT relieved. (VAT may be relieved under Additional Procedure Code F45)

Refer to the detailed conditions shown in Notice 317.

**Restrictions on usage:**

The following specific goods however are not eligible for relief:

- Alcoholic products (including alcohol based perfume)
- Tobacco and tobacco products
- Coffee and tea
- Motor vehicles other than ambulances
- Items associated solely with worship such as statues and pulpits
- Any goods whose importation would give rise to abuse or major distortion of competition. We may therefore limit the quantities or kinds of goods which you can import

**Notice**

Notice 317: imports by charities free of duty and VAT

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Where the goods are imported by a Charitable Organisation, enter:

Coverage	AI statement code	Details to be declared
For use on imports by charities free of duty and VAT. See Additional Procedure Code (D.E. 1/11) C10, C20, C49 & C50.	CCR01	Enter the Charities Commission Registration Number.

**VAT**

Where eligible to claim VAT relief under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C50 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C51: Cups, medals and similar articles of an essentially symbolic nature which having been awarded in a third country to persons having their normal place of residence in the customs territory of the Union****Description of Procedure:**

Simultaneous release for free circulation and home use of cups, medals and similar articles of an essentially symbolic nature which having been awarded in a third country to persons having their normal place of residence in the customs territory as a tribute to their activities in fields such as the arts, the sciences, sport or the public service or as in recognition for merit at a particular event, are imported into the territory of the Customs Union by such persons themselves (Council Regulation 1186/2009 Article 81(b)).

**Goods covered:**

Relief applies to awards, trophies, cups, medals and similar articles of an essentially symbolic nature awarded free of charge:

- As tributes or
- In recognition of activities in any field or for merit at a particular event, such as an international competition, or
- As an award for an act of courage or dedication to persons who normally reside in the Customs Union,

Awarded in third countries and imported by the recipient.

**Conditions for Use:**

Goods can claim import duty relief if they are imported by an entitled person who has received a decoration or award in a third country.

Form C920 may be required to support the claim to relief.

The proof needed to get relief depends on the circumstances in which the decoration or award is made. HMRC will normally accept any certificate or press publicity material relating to the decoration or award, or a letter or statement from the donor or organiser of the event.

To support the application to relief, the evidence should name the claimant personally.

HMRC reserves the right to contact the donors or organisers of the award to fully confirm the evidence provided is genuine and legitimate.

Refer to the detailed conditions shown in Notice 364.

**Restrictions on usage:**

Goods excluded from relief:

- Watches, cameras, cars
- Long service awards made to employees by employers or colleagues
- Prizes won in unimportant competitions such as deck games and card games
- Articles bought with prize money
- Gifts or prizes given instead of payment
- Cases where the donor appears to be motivated largely by commercial considerations
- Any consumables such as alcoholic drinks, tobacco products, foods
- Souvenirs distributed which are not in keeping with the nature of the event

This Additional Procedure Code cannot be used with Simplified Declaration Procedures (SDP) or Entry in Declarant's Records (EIDR) unless the declaration is being submitted by an Indirect Representative (code '3' declared in D.E. 3/21 (Representative Status)).

**Notice**

[Notice 364: importing decorations and awards free of duty and VAT](#)

**Specific Fields in the declaration/notes on completion:**

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Where required, enter:

<b>Document Code to be declared</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
920C	Declaration for imported decorations and awards. Relief from import Duty and VAT. <i>Note: Form C920 may be required to qualify for the relief.</i>	Enter the applicant's reference number as completed on Form C920. Where C920 is not required, enter an alternative reference number from the evidence provided to support the importation of the award. Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C51 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**Additional Document Needed:**

Claim form C920 may be required to be eligible for this relief.

**C52: Cups, medals and similar articles of an essentially symbolic nature which are given free of charge by authorities or persons established in a third country, to be presented in the Customs Territory of the Union, to a person having their normal place of residence in the EU**

**Description of Procedure:**

Simultaneous release for free circulation and home use of cups, medals and similar articles of an essentially symbolic nature given free of charge by authorities or persons established in a third country to be presented in the Customs Territory of the Union to a person having their normal place of residence in the EU (Council Regulation 1186/2009 Article 81(c)).

**Goods covered:**

Relief applies to awards, trophies, cups, medals and similar articles which meet the following requirements: the imported items are

- Symbolic in nature
- Given free of charge by authorities or persons established in a third country
- To be presented in the territory of the Customs Union
- To persons having their normal place of residence in the territory of the Customs Union

The award trophies, cups, medals and similar articles are to be awarded:

- As tributes or
- In recognition of activities in any field or for merit at a particular event, such as an international competition, or

- As an award for an act of courage or dedication to persons who normally reside in the Customs Union,

By authorities or persons established in third countries and imported for presentation in the Customs Union.

**Conditions for Use:**

Relief may be claimed by the person who is to present a decoration or award to an entitled person in the Customs Union

The proof needed to get relief depends on the circumstances in which the decoration or award is made. Evidence will normally be required providing the details of the event at which the items will be awarded and/or details of the intended recipient, if the item is being imported for award to a particular person.

Form C920 may be required to support the claim to relief.

Refer to the detailed conditions shown in Notice 364.

**Restrictions on usage:**

Goods excluded from relief:

- Watches, cameras, cars
- Long service awards made to employees by employers or colleagues
- Prizes won in unimportant competitions such as deck games and card games
- Articles bought with prize money
- Gifts or prizes given instead of payment
- Cases where the donor appears to be motivated largely by commercial considerations
- Any consumables such as alcoholic drinks, tobacco products, foods
- Souvenirs distributed which are not in keeping with the nature of the event

This Additional Procedure Code cannot be used with Simplified Declaration Procedures (SDP) or Entry in Declarant’s Records (EIDR) unless the declaration is being submitted by an Indirect Representative (code ‘3’ declared in D.E. 3/21 (Representative Status)).

**Notice**

Notice 364: importing decorations and awards free of duty and VAT

**Specific Fields in the declaration/notes on completion:**

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Where required, enter:

Document Code to be declared	Description and Usage of Code	Details to be entered on the declaration
920C	Declaration for imported decorations and awards. Relief from import Duty and VAT. <i><b>Note:</b> Form C920 may be required to qualify for the relief.</i>	Enter the applicant’s reference number as completed on Form C920. Where C920 is not required, enter an alternative reference number from the evidence provided to support the importation of the award. Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.



**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C52 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**Additional Document Needed:**

Claim form C920 may be required to be eligible for this relief.

**C53: Awards, trophies and souvenirs of a symbolic nature and of limited value intended for distribution free of charge to persons normally resident in third countries at business conferences or similar international events****Description of Procedure:**

Simultaneous release for free circulation and home use of awards, trophies and souvenirs of a symbolic nature and of limited value intended for distribution free of charge to persons normally resident in third countries at business conferences or similar international events (Council Regulation 1186/2009 Article 81(d)).

**Goods covered:**

Relief applies to:

- Awards, cups, medals, trophies and souvenirs of a symbolic nature,
- With no commercial intent, and
- Of limited value
- Imported for distribution free of charge at business conferences or similar international events
- To persons normally resident in third countries.

**Conditions for Use:**

The proof needed to get relief will depend on the circumstances in which the awards, cups, medals, trophies or souvenirs are distributed.

HMRC will normally accept any certificate or press publicity material relating to the event, or a letter or statement from the organiser of the event.

HMRC reserves the right to contact the organisers to confirm the evidence provided is genuine and legitimate.

Refer to the detailed conditions shown in Notice 364.

**Restrictions on usage:**

Goods must only be supplied to persons normally resident in third countries.

Goods excluded from relief:

- Watches, cameras, cars
- Long service awards made to employees by employers or colleagues
- Prizes won in unimportant competitions such as deck games and card games
- Articles bought with prize money
- Gifts or prizes given instead of payment
- Cases where the donor appears to be motivated largely by commercial considerations
- Any consumables such as alcoholic drinks, tobacco products, foods
- Souvenirs distributed which are not in keeping with the nature of the event

This Additional Procedure Code cannot be used with Simplified Declaration Procedures (SDP) or Entry in Declarant’s Records (EIDR) unless the declaration is being submitted by an Indirect Representative (code ‘3’ declared in D.E. 3/21 (Representative Status)).

**Notice**

Notice 364: importing decorations and awards free of duty and VAT

**Specific Fields in the declaration/notes on completion:**

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Where required, enter:

<b>Document Code to be declared</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
920C	Declaration for imported decorations and awards. Relief from import Duty and VAT. <i>Note: Form C920 may be required to qualify for the relief.</i>	Enter the applicant’s reference number as completed on Form C920. Where C920 is not required, enter an alternative reference number from the evidence provided to support the importation of the award. Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C53 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**Additional Document Needed:**

Claim form C920 may be required to be eligible for this relief.

**C54: Goods imported into the territory of the Customs Union by persons coming to pay an official visit in the territory of the Customs Union and who intend to offer them on that occasion as gifts to the host authorities**

**Description of Procedure:**

Simultaneous release for free circulation and home use of goods imported into the territory of the Customs Union by persons coming to pay an official visit in the territory of the Customs Union and who intend to offer them on that occasion as gifts to the host authorities (Council Regulation 1186/2009 Article 82(b)).

**Goods covered:**

Relief applies to gifts being presented to the host authorities during an official visit.

**Conditions for Use:**

Exemption shall be granted only;

- Where the articles intended as gifts are offered on an occasional basis
- Where they do not, by their nature, value or quantity, reflect any commercial interest

- If they are not used for commercial purposes

**Restrictions on usage:**

No exemption shall be granted for alcoholic products, tobacco or tobacco products

This Additional Procedure Code cannot be used with Simplified Declaration Procedures (SDP) or Entry in Declarant's Records (EIDR) unless the declaration is being submitted by an Indirect Representative (code '3' declared in D.E. 3/21 (Representative Status)).

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C54 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C55: Official Gifts, from one official body to another official body**

**Description of Procedure:**

Simultaneous release for free circulation and home use of goods sent as gifts, in token of friendship or goodwill, by an official body, public authority or group, carrying on an activity in the public interest which is located in a third country, to an official body, public authority or group carrying on an activity in the public interest which is located in the territory of the Customs Union and approved by the competent authorities to receive such articles free of duty (Council Regulation 1186/2009 Article 82(c)).

**Conditions for Use:**

Exemption shall be granted only;

- Where the articles intended as gifts are offered on an occasional basis
- Where they do not, by their nature, value or quantity, reflect any commercial interest
- If they are not used for commercial purposes

**Restrictions on usage:**

No exemption shall be granted for alcoholic products, tobacco or tobacco products

This Additional Procedure Code cannot be used with Simplified Declaration Procedures (SDP) or Entry in Declarant's Records (EIDR) unless the declaration is being submitted by an Indirect Representative (code '3' declared in D.E. 3/21 (Representative Status)).

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C55 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C56: Articles for advertising purposes, of no intrinsic commercial value**

**Description of Procedure:**

Simultaneous release for free circulation and home use of articles for advertising purposes, of no intrinsic commercial value, sent free of charge by suppliers to their customers, which, apart from their advertising function, are not capable of being used otherwise (Council Regulation 1186/2009 Article 89)

**Goods covered:**

Articles for advertising purposes, of no intrinsic commercial value, sent free of charge by suppliers to their customers, which apart from their advertising function, are not capable of being used otherwise

**Conditions for Use:**

See detailed conditions in Notice 342.

Consignments can be bulked in accordance with the rules specified in the UK Trade Tariff, CDS Volume 3, Imports.

Refer to the detailed conditions shown in Notice 342.

Information on the goods entered to this relief must be entered to the approved entity's records and retained for 4 years from the date of import.

**Restrictions on Usage:**

Printed advertising material can't be bulked from one sender to a single recipient for relief purposes. Each consignment must contain no more than one document or a single copy of each document if it is made up of several documents.

Consignments comprising several copies of the same document may still be eligible for relief, provided their total gross weight does not exceed one kilogram.

See Section 5 of Notice 342 for all exclusions.

This Additional Procedure Code should only be used to claim relief on goods liable to a positive (non-zero) rate of Customs Duty.

**Notice**

[Notice 342: importing miscellaneous documents and other related articles free of duty and VAT](#)

**Specific Fields in the declaration/notes on completion:**

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Enter:

<b>Document Code to be declared</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
N271	<p>Goods manifest: Attach a list of goods for which relief is being claimed:</p> <p><b>Note:</b> <i>For multi item consignments, attach using document code N271, a schedule providing a detailed description of each item covered by the declaration.</i></p>	<p>Enter the reference number of the goods manifest/ list. Where a sequentially numbered range of manifests/ lists cover the goods enter the lowest to the highest reference numbers of the packing lists concerned i.e. document code + 0054037-0054047: status code. Where packing lists are not sequentially numbered enter the reference number of each packing list concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS</p>

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C56 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C57: Goods imported solely in order to be demonstrated or in order to demonstrate machines and apparatus, manufactured outside the territory of the Customs Union and displayed at a trade fair or similar event**

**Description of Procedure:**

Simultaneous release for free circulation and home use of goods imported solely in order to be demonstrated or in order to demonstrate machines and apparatus, manufactured outside the territory of the Customs Union and displayed at a trade fair or similar event (Council Regulation 1186/2009 Article90(1)(b)).

**Conditions for Use:**

Goods must be consumed or destroyed at the exhibition and must be appropriate, in their total value and quantity, to the nature of the exhibition, the number of visitors and the extent of the exhibitor's participation.

A list of the goods giving quantities and UK values of each type, and the name, place and date of the event (including hall and stand numbers where appropriate) will be required as evidence to demonstrate the usage of the goods at the event. This should be declared using document code 271 in D.E. 2/3 (see below).

This Additional Procedure Code is only available to a UK based EORI. The party declared as the importer, in D.E. 3/16, will be responsible for compliance with the conditions of the relief, any post-clearance audit queries and debt liabilities. This liability will be shared with the agent/representative where indirect representation is declared (code '3' declared in D.E. 3/21 (Representative Status Code)).

HMRC may also request that the event organiser provides official evidence of participation at the event.

Information on the goods entered to this relief must be entered to the approved entity's records and retained for 4 years from the date of import.

**Restrictions on usage:**

Alcoholic products, tobacco products and fuels, whether solid, liquid or gaseous aren't eligible for this relief and must be declared to another customs procedure.

The event concerned must not be organised in a shop or on other premises purely to sell imported goods.

**Specific fields in the declaration/notes on completion**

**Additional Information (D.E. 2/2):**

The following AI statements must be included in D.E. 2/2:

Coverage	AI statement code	Details to be declared
For use when relief or suspension of duty is claimed for goods to be used at a trade fair or similar event	GEN52	Enter the name, address, postcode and date of the event

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Document Code to be declared	Description and Usage of Code	Details to be entered on the declaration
N271	<p>Goods manifest: Attach a list of goods for which relief is being claimed:</p> <p><b>Note:</b> <i>For multi item consignments, attach using document code N271, a schedule providing a detailed description of each item covered by the declaration.</i></p>	<p>Enter the reference number of the goods manifest/ list. Where a sequentially numbered range of manifests/ lists cover the goods enter the lowest to the highest reference numbers of the packing lists concerned i.e. document code + 0054037-0054047: status code. Where packing lists are not sequentially numbered enter the reference number of each packing list concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS</p>

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C57 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C58: Various materials of little value such as paints, varnishes, wallpaper, etc., used in the building, fitting-out and decoration of temporary stands occupied by representatives of third countries at a trade fair or similar event, which are destroyed by being used**

**Description of Procedure:**

Simultaneous release for free circulation and home use of various materials of little value such as paints, varnishes, wallpaper, etc., used in the building, fitting-out and decoration of temporary stands occupied by representatives of third countries at a trade fair or similar event and which are destroyed by being used (Council Regulation 1186/2009 Article90(1)(c).

**Goods covered**

Goods imported to outfit temporary stands at trade fairs or similar events occupied by representatives of third country organisations, that will be destroyed by virtue of their use in outfitting the stands.

**Conditions for Use:**

The goods must be completely used up/destroyed by virtue of being used at the trade fair or similar event.

A list of the goods giving quantities and UK values of each type, and the name, place and date of the event (including hall and stand numbers where appropriate) will be required as evidence to demonstrate the usage of the goods at the event. This should be declared using document code 271 in D.E. 2/3 (see below).

This Additional Procedure Code is only available to a UK based EORI. The party declared as the importer, in D.E. 3/16, will be responsible for compliance with the conditions of the relief, any post-clearance audit queries and debt liabilities. This liability will be shared with the agent/representative where indirect representation is declared (code '3' declared in D.E. 3/21 (Representative Status Code).

HMRC may also request that the event organiser provides official evidence of participation at the event.

Information on the goods entered to this relief must be entered to the approved entity's records and retained for 4 years from the date of import.

**Restrictions on usage:**

Alcoholic products, tobacco products and fuels, whether solid, liquid or gaseous aren't eligible for this relief and must be declared to another customs procedure.

The event concerned must not be organised in a shop or on other premises purely to sell imported goods.

**Specific fields in the declaration/notes on completion**

**Additional Information (D.E. 2/2):**

The following AI statements must be included in D.E. 2/2:

Coverage	AI statement code	Details to be declared
For use when relief or suspension of duty is claimed for goods to be used at a trade fair or similar event	GEN52	Enter the name, address, postcode and date of the event

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Document Code to be declared	Description and Usage of Code	Details to be entered on the declaration
N271	<p>Goods manifest: Attach a list of goods for which relief is being claimed:</p> <p><b>Note:</b> <i>For multi item consignments, attach using document code N271, a schedule providing a detailed description of each item covered by the declaration.</i></p>	<p>Enter the reference number of the goods manifest/ list. Where a sequentially numbered range of manifests/ lists cover the goods enter the lowest to the highest reference numbers of the packing lists concerned i.e. document code + 0054037-0054047: status code. Where packing lists are not sequentially numbered enter the reference number of each packing list concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS</p>

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C58 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C59: Printed matter, catalogues, prospectuses, price lists, advertising posters, calendars, whether or not illustrated, unframed photographs and other articles supplied free of charge in order to advertise goods manufactured outside the territory of the Customs Union and displayed at a trade fair or similar event**

**Description of Procedure:**

Simultaneous release for free circulation and home use of printed matter, catalogues, prospectuses, price lists, advertising posters, calendars, whether or not illustrated, unframed photographs and other articles supplied free of charge in order to advertise goods manufactured outside the customs territory of the Customs Union and displayed at a trade fair or similar event (Council Regulation 1186/2009 Article 90(1)(d)).



**Goods covered**

Printed materials imported for distribution or use at a trade fair or similar event.

Other items supplied free of charge to the public in order to advertise goods manufactured outside the customs territory of the Customs Union and displayed at a trade fair or similar event

**Conditions for Use:**

The goods are intended exclusively to be distributed free of charge to the public at the place where the exhibition is held.

The goods must in their total value and quantity, be appropriate to the nature of the exhibition, the number of visitors and the extent of the exhibitor’s participation.

A list of the goods giving quantities and UK values of each type, and the name, place and date of the event (including hall and stand numbers where appropriate) will be required as evidence to demonstrate the usage of the goods at the event. This should be declared using document code 271 in D.E. 2/3 (see below).

This Additional Procedure Code is only available to a UK based EORI. The party declared as the importer, in D.E. 3/16, will be responsible for compliance with the conditions of the relief, any post-clearance audit queries and debt liabilities. This liability will be shared with the agent/ representative where indirect representation is declared (code ‘3’ declared in D.E. 3/21 (Representative Status Code).

HMRC may also request that the event organiser provides official evidence of participation at the event.

Information on the goods entered to this relief must be entered to the approved entity’s records and retained for 4 years from the date of import.

**Restrictions on usage:**

Alcoholic products, tobacco products and fuels, whether solid, liquid or gaseous aren’t eligible for this relief and must be declared to another customs procedure.

The event concerned must not be organised in a shop or on other premises purely to sell imported goods.

**Specific fields in the declaration/notes on completion**

**Additional Information (D.E. 2/2):**

The following AI statements must be included in D.E. 2/2:

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
For use when relief or suspension of duty is claimed for goods to be used at a trade fair or similar event	GEN52	Enter the name, address, postcode and date of the event

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

<b>Document Code to be declared</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
N271	<p>Goods manifest: Attach a list of goods for which relief is being claimed:</p> <p><b>Note:</b> <i>For multi item consignments, attach using document code N271, a schedule providing a detailed description of each item covered by the declaration.</i></p>	<p>Enter the reference number of the goods manifest/ list. Where a sequentially numbered range of manifests/ lists cover the goods enter the lowest to the highest reference numbers of the packing lists concerned i.e. document code + 0054037-0054047: status code. Where packing lists are not sequentially numbered enter the reference number of each packing list concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS</p>

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

Additional Procedure Code C59 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C60: Trousseaux and household effects imported on the occasion of a marriage entered for free circulation in the first two months before the wedding**

**Description of Procedure:**

Simultaneous release for free circulation and home use of trousseaux and household effects imported on the occasion of a marriage entered for free circulation in the first two months before the wedding (duty relief subject to the lodging of appropriate security) (Council Regulation 1186/2009 Article 12(1), 15(1)(a).

**Goods covered**

Trousseaux and household effects imported on the occasion of a marriage entered for free circulation not earlier than 2 months before the wedding.

**Conditions for Use:**

The conditions in Notice 5 must be met. To get the relief the claimant must:

- Be moving from a country outside the EU to the UK to live in the UK, transferring their normal place of residence to the UK
- Have lived outside the EU for at least the last 12 consecutive months
- Have used and had possession of the goods for at least the last 6 consecutive months
- Have used the goods and are going to continue using them in the new place of residence in the UK for at least the next 12 months
- Import the goods within 12 months of coming to live in the UK
- Not lend, pledge, give away, hire to others or transfer their goods within the first 12 months after the date on which they were imported

It doesn't matter:

- If the actual wedding takes place in or outside the EU
- If the claimant is the only party moving their normal place of residence to the UK because their spouse already lives here

In addition to the conditions above, the claimant may bring in the wedding gifts and the wedding outfits of the bride and groom free of duty and tax, see [paragraph 5.3 of Notice 5](#).

HMRC will normally waive the first condition if it cannot be met due to circumstances beyond the claimant's control. Evidence surrounding the waiver will be required.

To claim relief for wedding gifts, Additional Procedure Code C61 should be declared in addition to Additional Procedure Code C60.

Duty relief may be subject to the provision of appropriate security, see section 5.3 of Notice 5.

If the claimant is coming to the UK to get married, or coming after the marriage, form ToR1 may not be required.

**Restrictions on usage:**

The relief doesn't apply to:

- Alcoholic beverages
- Tobacco and tobacco products
- Commercial vehicles
- Articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts
- Goods you have not possessed or used for at least 6 months (other than wedding outfits)

If the claimant is coming to the UK to get married, or they are coming after the marriage, then the completion of [form ToR1](#) may not be required

This Additional Procedure Code cannot be used with Simplified Declaration Procedures (SDP) or Entry in Declarant's Records (EIDR).

**Notice**

[Notice 5: Transfer of Residence - moving to or returning to the UK from outside the EU](#)

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

Coverage	AI statement code	Details to be declared
Transfer of Residence (ToR) relief for household effects and personal property belonging to natural persons transferring their normal place of residence to the United Kingdom only. See Additional Procedure Codes (D.E. 1/11) C01, C02, C06, C42, C43, C60 & C61.	ToR01	Where a ToR1 form is required: Enter the ToR authorisation number granted. Where a ToR1 form is not required: Enter 'ToR authorisation not applicable'

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):****Goods Manifest:**

Packing lists, manifests and/or insurance documents detailing items within the consignments should be attached as appropriate, especially to identify any goods outlined above under 'Goods covered'.

These should be declared using the relevant document codes between N235 – N787 as appropriate. The document codes which may be used, and their completion instructions may be found in [Appendix 5A: D.E. 2/3 Documents and Other Reference Codes \(Union\)](#).

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes****Security Required**

Security may be required as per Article 9 in CSDR Regulation 1186/2009 where any revenue due is not paid at the time of release to the Procedure. An appropriate Method of Payment code should be declared in D.E. 4/8 (see [Appendix 9: D.E. 4/8: Method of Payment Codes](#) for details of the codes which may be used).

Additional Procedure Code C60 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**C61: Presents customarily given on the occasion of a marriage entered for free circulation in the last two months before the wedding (duty relief subject to the lodging of appropriate security)****Description of Procedure:**

Simultaneous release for free circulation and home use of presents customarily given on the occasion of a marriage entered for free circulation in the last two months before the wedding (duty relief subject to the lodging of appropriate security) (Council Regulation 1186/2009 Article 12(2), 15(1)(a)).

**Goods covered**

Presents customarily given on the occasion of a marriage entered for free circulation not earlier than 2 months before the wedding, nor later than 4 months after the wedding (duty relief is subject to the lodging of appropriate security). The value of the presents must not exceed €1,000 per gift, see section 5.2 of Notice 5.

**Conditions for Use:**

The conditions in Notice 5 must be met. To get the relief the claimant must:

- Be moving from a country outside the EU to the UK to live in the UK, transferring their normal place of residence to the UK
- Have lived outside the EU for at least the last 12 consecutive months
- Have used and had possession of the goods for at least the last 6 consecutive months
- Have used the goods and are going to continue using them in the new place of residence in the UK for at least the next 12 months
- Import the goods within 12 months of coming to live in the UK
- Not lend, pledge, give away, hire to others or transfer their goods within the first 12 months after the date on which they were imported

It doesn't matter:

- If the actual wedding takes place in or outside the EU

- If the claimant is the only party moving their normal place of residence to the UK because their spouse already lives here

To claim relief for the wedding outfits of the bride and groom, Additional Procedure Code C60 should be declared in addition to Additional Procedure Code C61.

Duty relief may be subject to the provision of appropriate security, see section 5.3 of Notice 5.

If the claimant is coming to the UK to get married, or coming after the marriage, form ToR1 may not be required.

**Restrictions on usage:**

The relief doesn't apply to:

- Alcoholic beverages
- Tobacco and tobacco products
- Commercial vehicles
- Articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts
- Goods you have not possessed or used for at least 6 months (other than wedding outfits)

If the claimant is coming to the UK to get married, or they are coming after the marriage, then the completion of form ToR1 may not be required

This Additional Procedure Code cannot be used with Simplified Declaration Procedures (SDP) or Entry in Declarant's Records (EIDR).

**Notice**

Notice 5: Transfer of Residence - moving to or returning to the UK from outside the EU

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

Coverage	AI statement code	Details to be declared
Transfer of Residence (ToR) relief for household effects and personal property belonging to natural persons transferring their normal place of residence to the United Kingdom only. See Additional Procedure Codes (D.E. 1/11) C01, C02, C06, C42, C43, C60 & C61.	ToR01	Where a ToR1 form is required: Enter the ToR authorisation number granted. Where a ToR1 form is not required: Enter 'ToR authorisation not applicable'

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Goods Manifest:

Packing lists, manifests and/or insurance documents detailing items within the consignments should be attached as appropriate, especially to identify any goods outlined above under 'Goods covered'.

These should be declared using the relevant document codes between N235 – N787 as appropriate. The document codes which may be used, and their completion instructions may be found in Appendix 5A: D.E. 2/3 Documents and Other Reference Codes (Union).

**VAT**

If VAT relief is to be claimed under Council Directive 2009/132/EC, then Additional Procedure Code F45 should also be declared against the goods item in D.E. 1/11. Where eligible, failure to declare both codes will result in only a single tax type being relieved.

**Notes**

**Security Required**

Security may be required as per Article 9 in CSDR Regulation 1186/2009 where any revenue due is not paid at the time of release to the Procedure. An appropriate Method of Payment code should be declared in D.E. 4/8 (see [Appendix 9: D.E. 4/8: Method of Payment Codes](#) for details of the codes which may be used).

Additional Procedure Code C60 can only be used with Requested and Previous Procedure Code (D.E. 1/10): 40 00, 40 51, 40 53, 40 71, 40 78.

**Additional Procedure Code D-Series****General Notes on D-Series Additional Procedure Codes:**

The importer (declared in D.E. 3/15 or 3/16) must be the authorisation holder for Temporary Admission.

The authorisation holder must also be the user of the goods unless an exemption is allowed for the specific the Additional Procedure Code (D.E. 1/11). This will be indicated by the inclusion of a GEN AI Statement Code in D.E. 2/2 (Additional Information). The appropriate GEN Code must be declared on the declaration according to the type of authorisation held (full or Authorisation by Customs Declaration).

All D-series codes can be used with Simplified Declaration Procedure (SDP) or Entry in Declarant's Records (EIDR) unless the declarant is using Authorisation by Customs Declaration (AI statement 00100 declared in D.E. 2/2 (Additional Information)).

This Appendix contains the specific completion rules instructions for the D-series Union Additional Procedure Codes for Data Element 1/11 for Imports.

Use the index list below and the Additional Procedure Codes completion notes to help you identify the correct code to use and for guidance on how to complete the declaration.

This Appendix includes Additional Procedure Codes:

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**Notes:**

The completion notes in this Appendix are a supplement to the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide.

This Appendix only contains any additional completion notes for each 3-digit Additional Procedure Code and **does not** constitute full guidance on how the declaration should be completed.

Where a single goods item requires the use of both Union and National Additional Procedure Codes, Union Codes (from [Appendix 2A: D.E. 1/11: Additional Procedure Codes: Union Codes](#)) should be declared first (see UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide, data element 1/11 for more details).

Only one 4-digit Procedure Code can be declared against each goods item in D.E. 1/10, however, this may be tailored to the specific circumstances for the goods treatment by the use of multiple Additional Procedure Codes in D.E. 1/11.

These completion notes are a supplement to the D.E. 1/10 Procedure Code Notes and therefore any instructions relating to the requested or previous procedure included against the relevant D.E. 1/10 Procedure Code (see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#)) must also be followed.

The D.E. 1/10 completion notes are not repeated against or superseded by the D.E. 1/11 completion notes.



**D01: Temporary Admission; Pallets**

**Description of Procedure:**

Pallets (including spare parts, pallet accessories and equipment) (Commission Delegated Reg. (EU) No. 2015/2446, Articles 208 and 209).

**Goods covered:**

For relief purposes, the term ‘pallet’ means:

- A device on the deck of which a quantity of goods can be assembled to form a unit load for the purposes of transporting, handling or stacking with the assistance of mechanical appliances
- Made up of 2 decks separated by bearers, or a single deck supported by feet
- Special deck designed for air transport with an overall height reduced to the minimum compatible with handling by fork lifts and pallet trucks it may or may not have a super structure.

**Conditions for Use:**

This Additional Procedure Code is **only to be used when instructed by HMRC** for when there are concerns over eligibility or entitlement to the claim for relief and where PAL02 is not eligible for use on the D.E. 1/10 Procedure Code.

**Restrictions on usage:**

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

Coverage	AI statement code	Details to be declared
<i>Authorisation by Customs Declaration users only.</i> Only to be completed where the party using the Temporary Admission goods is not the importer (D.E. 3/15 or 3/16).	GEN21	Enter the name and address details of the party using the goods.
<i>Holder of a full Temporary Admission authorisation only.</i> Only to be completed where the person using the goods is not the Temporary Admission authorisation holder (D.E. 3/16 and 3/39).	GEN27	Enter the name and address details of the party using the goods.
Temporary Admissions: State how long the goods will be used and the intended date for re-exportation.	GEN28	Enter the duration the goods intended usage followed by the intended date of re-export.

**Notes:**

Security will be brought to account if it is established that the person and/or pallets are not eligible for relief.

If the pallets in are to be used for longer than the period identified in D.E. 2/2, contact the NTAS (see Notice 3001) (The maximum period goods may remain for use under TA relief if 24 months).

If the pallets are re-exported unloaded, then a re-export declaration using Procedure Code 3153 must be made. If the pallets are re-exported loaded, then the export declaration should be in respect of and using the Procedure Code applicable to the goods being exported with the Additional Information code PAL07 in D.E. 2/2.

Records concerning import, use and re-export of the pallets are required to be kept for 4 years after disposal of the goods

Additional Procedure Code D01 can only be used with Requested and Previous Procedure Codes (D.E. 1/10): 53 00, 53 51, 53 53, 53 54, 53 71, 53 78.

## **D02: Temporary Admission; Containers**

### **Description of Procedure:**

Containers (including container accessories and equipment) (Commission Delegated Reg. (EU) No. 2015/2446, Articles 210 and 211).

### **Goods covered:**

For relief purposes, 'containers' are defined as articles of transport equipment (lift vans, movable tanks and other similar structures) which are:

- Fully or partially enclosed to constitute a compartment for containing goods
- Of a permanent character and strong enough for repeated use
- Specifically designed to aid the carriage of goods, by one or more modes of transport, without immediate reloading
- Designed to be easily filled and emptied
- Designed for ready handling, particularly when being transferred between different modes of transport
- Having an internal volume of one cubic metre or more (air freight containers may be less than one cubic metre provided all other requirements above are met)
- Normal spare parts, accessories and equipment that accompany a container
- De-mountable bodies and platform flats.

Relief cannot be claimed for vehicles, accessories or spare parts of vehicles using this code.

### **Conditions for Use:**

This Additional Procedure Code is **only to be used when instructed by HMRC** for when there are concerns over eligibility or entitlement to the claim for relief and where PAL03 is not eligible for use on the D.E. 1/10 Procedure Code.

### **Restrictions on usage:**

This Additional Procedure Code relates only to the container itself and not its contents

### **Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Additional Information (D.E. 2/2):**

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
<i>Authorisation by Customs Declaration users only.</i> Only to be completed where the party using the Temporary Admission goods is not the importer (D.E. 3/15 or 3/16).	GEN21	Enter the name and address details of the party using the goods.
<i>Holders of a full Temporary Admission authorisation only.</i> Only to be completed where the person using the goods is not the Temporary Admission authorisation holder (D.E. 3/16 and 3/39).	GEN27	Enter the name and address details of the party using the goods.
Temporary Admissions: State how long the goods will be used and the intended date for re-exportation.	GEN28	Enter the duration the goods intended usage followed by the intended date of re-export.

Document code (D.E. 2/3): Enter Document code N235 followed by the container numbers and the applicable status code (See Appendix 5A: D.E. 2/3 Document Status codes)

**Notes:**

Security will be brought to account if it is established that the person and/or containers are not eligible for relief.

Eligible containers must be durably marked in a clearly visible place with:

- The identity of the owner or operator
- An identification mark and number given by the owners or operator and its tare weight including all its permanently fixed equipment (not needed for swap bodies or combined road-rail transport)
- With the exception of containers used for transport by air, the country to which the container belongs shown in full or by the ISO country code or by distinguishing initials used to indicate the country of registration of motor vehicles in international traffic or by numbers for swap bodies used in combined rail/road transport

If the containers are re-exported unloaded, then a re-export declaration using Procedure Code 3153 must be made. If the containers are re-exported loaded, then the export declaration should be in respect of and using the Procedure Code applicable to the goods being exported with the Additional Information code PAL08 in D.E. 2/2.

Records concerning import, use and re-export of the goods are required to be kept for 4 years after disposal of the goods

Additional Procedure Code D02 can only be used with Requested and Previous Procedure Codes (D.E. 1/10): 53 00, 53 51, 53 53, 53 54, 53 71, 53 78.

**D03: Temporary Admission; Means of transport**

**Description of Procedure:**

Means of road, rail, air, sea and inland waterway transport (Commission Delegated Reg. (EU) No. 2015/2446, Article 212) and spare parts, accessories and equipment for such goods (Commission Delegated Reg. (EU) No. 2015/2446, Article 213-215).

**Goods covered:**

Non-EU motor vehicles, civil aircraft, inland waterway vessels or sea going vessels liable to customs duties and import VAT temporarily imported for private or commercial transport use by a person:

- Established outside the EU
- A person established inside the EU (only available in circumstances identified in Notice 3001: customs special procedures for the Union Customs Code)

Means of Transport (MoT) eligible for relief:

- Motorised road vehicles including cycles with engines, trailers/caravans imported with the vehicle or separately, component parts, normal accessories and equipment imported with the vehicle
- Rail transport (rail engines, railcars and rolling stock) of any description
- Sea going vessels of any description used to transport goods or persons including pleasure craft such as yachts
- Inland waterway vessels of any description used to transport goods to persons

where the above are liable to import VAT only, Additional Procedure Code 1RV must be declared instead in D.E. 1/11 and Procedure Code 40 00 in D.E. 1/10.

**Conditions for Use:**

This Additional Procedure Code is **only to be used when instructed by HMRC** for when there are concerns over eligibility or entitlement to the claim for relief using ‘any other act’ or ‘oral declaration’ procedures and have instructed that a formal C88 declaration must be made.

**Restrictions on usage:**

This code is not appropriate for MoT that are temporarily imported for a use other than for transport purposes. For details of other reliefs that may be available (for example; for sports purposes, exhibition or testing), see Notice 3001.

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

Coverage	AI statement code	Details to be declared
<i>Authorisation by Customs Declaration users only. Only to be completed where the party using the Temporary Admission goods is not the importer (D.E. 3/15 or 3/16).</i>	GEN21	Enter the name and address details of the party using the goods.

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
<i>Holders of a full Temporary Admission authorisation only. Only to be completed where the person using the goods is not the Temporary Admission authorisation holder (D.E. 3/16 and 3/39).</i>	GEN27	Enter the name and address details of the party using the goods.
Temporary Admissions: State how long the goods will be used and the intended date for re-exportation.	GEN28	Enter the duration the goods intended usage followed by the intended date of re-export.
Temporary Admissions: State the purpose of the importation including the sequence and locations where the goods are to be used.	GEN30	Enter the use to which the Temporary Admission goods will be put.

**Notes:**

Security will be brought to account if it is established that the person and/or pallets are not eligible for relief.

If the MoT is to be used for longer than the period identified in D.E. 2/2, contact the NTAS. (The maximum period goods may remain for use under TA relief is 24 months.)

The means of transport must be re-exported using Procedure Code (D.E. 1/10) 3153

Records concerning import, use and re-export of the goods are required to be kept for 4 years after disposal of the goods.

Additional Procedure Code D03 can only be used with Requested and Previous Procedure Codes (D.E. 1/10): 53 00, 53 51, 53 53, 53 54, 53 71, 53 78.

**D04: Temporary Admission; Personal effects imported by travellers**

**Description of Procedure:**

Personal effects and goods for sports purposes imported by travellers (Commission Delegated Reg. (EU) No. 2015/2446, Article 219)

**Goods covered:**

Travellers personal effects or goods for sports purposes (accompanied or unaccompanied) more than 10,000 Euros in value or

Firearms and ammunition (regardless of their value) or pets, imported by a person normally resident outside the EU.

An illustrative list of personal effects and sports goods can be found in Notice 3001.

**Conditions for Use:**

Personal effects/sports goods are articles new or used which a traveller may reasonably need for their personal use during a journey but excludes any goods imported for commercial purposes. (A traveller is a person temporarily entering the customs territory of the EU, not normally resident there.)

**Restrictions on usage:**

A declaration using this Additional Procedure Code is only required for personal effects/goods for sports purposes with a value of less than 10,000 Euros, where such goods have been incorrectly declared (with payment of customs duties/import VAT) and a retrospective claim to the relief needs to be made.

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Notes:**

Security for customs duties and import VAT will be needed for goods more than 10,000 Euros in value.

If the goods are to be used for longer than the period identified in D.E. 2/2, contact the NTAS. (The maximum period goods may remain for use under TA relief is 24 months.)

When the goods are re-exported from the EU a declaration using procedure (D.E. 1/10) 3153 must be used.

Records concerning import, use and re-export of the goods are required to be kept for 4 years after disposal of the goods

Additional Procedure Code D04 can only be used with Requested and Previous Procedure Codes (D.E. 1/10): 53 00.

**D05: Temporary Admission; Welfare material for seafarers**

**Description of Procedure:**

Welfare material for seafarers (Commission Delegated Reg. (EU) No. 2015/2446, Article 220)

**Goods covered:**

Welfare materials for seafarers more than 10,000 Euros in value.

Goods include

- Reading material, such as books of any kind, correspondence courses, newspapers, journals and periodicals, pamphlets on welfare facilities in ports
- Audio visual material such as sound and image reproducing instruments, tape- recorders, radio nets, television sets, cinematographic and other projectors, recording on tapes or discs (language courses, radio programmes, greeting, music and entertainment), films, exposed and developed, film slides, videotapes
- Sports gear, such as sportswear, balls, rackets and nets, deck games, athletic equipment, gymnastic equipment
- Hobby material such as indoor games, musical instruments, material for amateur dramatics, materials for painting, sculpture, woodwork and metalwork, carpet making etc.
- Equipment for religious activities and parts and accessories for welfare material

**Conditions for Use:**

Relief will be granted for goods that are;

- Used on a vessel engaged in international maritime traffic including goods from such vessels
- Unloaded from such a vessel and temporarily used ashore by the crew
- Used by the crew of such a vessel in cultural or social establishments managed by non-profit making organisations or in places of worship where services for seafarers are regularly held

**Restrictions on usage:**

A declaration using this Additional Procedure Code is only required for goods with a value of less than 10,000 Euros, where such goods have been incorrectly declared (with payment of customs duties/import VAT) and a retrospective claim to the relief needs to be made.

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

Coverage	AI statement code	Details to be declared
<i>Authorisation by Customs Declaration users only.</i> Only to be completed where the party using the Temporary Admission goods is not the importer (D.E. 3/15 or 3/16).	GEN21	Enter the name and address details of the party using the goods.
<i>Holders of a full Temporary Admission authorisation only.</i> Only to be completed where the person using the goods is not the Temporary Admission authorisation holder (D.E. 3/16 and 3/39).	GEN27	Enter the name and address details of the party using the goods.
Temporary Admissions: State how long the goods will be used and the intended date for re-exportation.	GEN28	Enter the duration the goods intended usage followed by the intended date of re-export.
Temporary Admissions: State the purpose of the importation including the sequence and locations where the goods are to be used.	GEN30	Enter the use to which the Temporary Admission goods will be put.

**Notes:**

Security for customs duties and import VAT must be by cash deposit or guarantee.

If the goods are to be used for longer than the period identified in D.E. 2/2, contact the NTAS. (The maximum period goods may remain for use under TA relief is 24 months.)

When the goods are re-exported from the EU a declaration using procedure (D.E. 1/10) 3153 must be used.

Records concerning import, use and re-export of the goods are required to be kept for 4 years after disposal of the goods

Additional Procedure Code D05 can only be used with Requested and Previous Procedure Codes (D.E. 1/10): 53 00, 53 51, 53 53, 53 54, 53 71, 53 78.

**D06: Temporary Admission; Disaster relief material**

**Description of Procedure:**

Disaster relief material (Commission Delegated Reg. (EU) No. 2015/2446, Article 221).

**Goods covered:**

Disaster relief materials include goods of any kind to counter the effects of disasters or similar situations within the EU

**Conditions for Use:**

Relief will be granted provided the goods are intended for use by state bodies or organisations approved by state bodies. As an exception to Article 250(2)(c) of EU Reg. No. 952/2013 (Union Customs Code (UCC)) the applicant and the holder of the procedure may be established inside the EU.

**Restrictions on usage:**

The Union Customs Code (UCC) allows such goods to be ‘deemed’ as declared unless a CAP export refund or repayment of duty will be:

- Required;
- Prohibited or restricted, or
- Other special formality is required.

A customs declaration is therefore only required in those circumstances.

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
<i>Authorisation by Customs Declaration users only. Only to be completed where the party using the Temporary Admission goods is not the importer (D.E. 3/15 or 3/16).</i>	GEN21	Enter the name and address details of the party using the goods.
<i>Holders of a full Temporary Admission authorisation only. Only to be completed where the person using the goods is not the Temporary Admission authorisation holder (D.E. 3/16 and 3/39).</i>	GEN27	Enter the name and address details of the party using the goods.
Temporary Admissions: State how long the goods will be used and the intended date for re-exportation.	GEN28	Enter the duration the goods intended usage followed by the intended date of re-export.
Temporary Admissions: State the purpose of the importation including the sequence and locations where the goods are to be used.	GEN30	Enter the use to which the Temporary Admission goods will be put.



**Notes:**

**Security is not required.**

If the goods are to be used for longer than the period identified in D.E. 2/2, contact the National Temporary Admission Seat (NTAS). The maximum period goods may remain for use under TA relief if 24 months.

When the goods are re-exported from the EU a declaration using procedure (D.E. 1/10) 3153 must be used.

Records concerning import, use and re-export of the goods are required to be kept for 4 years after disposal of the goods

Additional Procedure Code D06 can only be used with Requested and Previous Procedure Codes (D.E. 1/10): 53 00, 53 51, 53 53, 53 54, 53 71, 53 78.

**D07: Temporary Admission; Medical, surgical and laboratory equipment**

**Description of Procedure:**

Medical, surgical and laboratory equipment (Commission Delegated Reg. (EU) No. 2015/2446, Article 222).

**Goods covered:**

Medical, surgical and laboratory equipment with relief from customs duties and import VAT.

**Conditions for Use:**

Such equipment is to be dispatched on loan at the request of a hospital or other medical institution in urgent need of such equipment, to make up for the inadequacy of its own facilities and where intended for diagnostic or therapeutic purposes. As an exception to Article 250(2)(c) of EU Reg. No. 952/2013 (Union Customs Code (UCC)) the applicant and the holder of the procedure may be established inside the EU.

**Restrictions on Usage:**

This Additional Procedure Code is only to be used when instructed by HMRC.

**Notices:**

[Notice 3001: customs special procedures for the Union Customs Code](#)

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
<i>Authorisation by Customs Declaration users only. Only to be completed where the party using the Temporary Admission goods is not the importer (D.E. 3/15 or 3/16).</i>	GEN21	Enter the name and address details of the party using the goods. This should be the responsible person at the hospitals or medical institution who will be responsible for the goods.
<i>Holders of a full Temporary Admission authorisation only. Only to be completed where the person using the goods is not the Temporary Admission authorisation holder (D.E. 3/16 and 3/39).</i>	GEN27	Enter the name and address details of the party using the goods. This should be the responsible person at the hospitals or medical institution who will be responsible for the goods.

Temporary Admissions: State how long the goods will be used and the intended date for re-exportation.	GEN28	Enter the duration the goods intended usage followed by the intended date of re-export
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**Notes:**

**Security is not required.**

If the goods are to be used for longer than the period identified in D.E. 2/2, contact the NTAS. (The maximum period goods may remain for use under TA relief is 24 months.)

When the goods are re-exported from the EU a declaration using procedure (D.E. 1/10) 3153 must be used.

Records concerning import, use and re-export of the goods are required to be kept for 4 years after disposal of the goods

Additional Procedure Code D07 can only be used with Requested and Previous Procedure Codes (D.E. 1/10): 53 00, 53 51, 53 53, 53 54, 53 71, 53 78.

**D08: Temporary Admission; Animals**

**Description of Procedure:**

Animals (Commission Delegated Reg. (EU) No. 2015/2446, Article 223).

**Goods covered:**

Animals owned by a person established outside the EU.

**Conditions for Use:**

Eligible uses include: Dressage; Training; Breeding; Shoeing or weighing; Veterinary treatment; Veterinary examinations/trial, for example, with a view to purchase; Participation on shows; Exhibitions; Contests; Competitions or demonstrations; Entertainment; Touring, including pet animals of travellers; Exercise of function, for example, police dogs or horses, detector dogs, dogs for the blind; Rescue operations; Transhumance or grazing; Performance of work; Medical purposes, for example, delivery of snake poison.

Where temporarily imported for grazing, seasonal moving of livestock between regions, for performance of work or the animal is a saddle or draught animal being imported for private use, an application for relief may be made using the **'oral declaration' procedure**. Where eligible to use an oral declaration, security will not normally be required.

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

Coverage	AI statement code	Details to be declared
<i>Authorisation by Customs Declaration users only. Only to be completed where the party using the Temporary Admission goods is not the importer (D.E. 3/15 or 3/16).</i>	GEN21	Enter the name and address details of the party using the goods.

<i>Holders of a full Temporary Admission authorisation only. Only to be completed where the person using the goods is not the Temporary Admission authorisation holder (D.E. 3/16 and 3/39).</i>	GEN27	Enter the name and address details of the party using the goods.
Temporary Admissions: State how long the goods will be used and the intended date for re-exportation.	GEN28	Enter the duration the goods intended usage followed by the intended date of re-export.
Temporary Admissions: State the purpose of the importation including the sequence and locations where the goods are to be used.	GEN30	Enter the use to which the Temporary Admission goods will be put.
Temporary Admissions: Used to declare non-EU ownership of goods claiming temporary admission.	GEN31	Enter the name and address of the non-EU owner of the goods followed by the type of ownership evidence held.

**Notes:**

Evidence of non-EU ownership must be sent to the supervising office with a reference to this entry declaration.

**Security is required.**

If the animals are to be used for longer than the period identified in D.E. 2/2, contact the NTAS. (The maximum period goods may remain for use under TA relief is 24 months.)

When the animals are re-exported from the EU a declaration using procedure (D.E. 1/10) 3153 must be used.

Records concerning import, use and re-export of the goods are required to be kept for 4 years after disposal of the goods

Additional Procedure Code D08 can only be used with Requested and Previous Procedure Codes (D.E. 1/10): 53 00, 53 53, 53 71, 53 78.

**D09: Temporary Admission; Goods for use in frontier zone**

**Description of Procedure:**

Goods for use in frontier zone (Commission Delegated Reg. (EU) No. 2015/2446, Article 224)

**Goods covered:**

Goods for frontier zones with relief from customs duties and import

**Conditions for Use:**

The equipment must be owned by a person established in the frontier zone adjacent to the frontier zone of temporary importation and used by a person established in that adjacent frontier zone.

The goods are also eligible when used for the building, repair or maintenance of infrastructure in such a frontier zone under responsibility of public authorities

An oral declaration may be made unless HMRC expressly requires a written customs declaration.

**Restrictions on Usage:**

This Additional Procedure Code is only to be used when instructed by HMRC.

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
<i>Authorisation by Customs Declaration users only. Only to be completed where the party using the Temporary Admission goods is not the importer (D.E. 3/15 or 3/16).</i>	GEN21	Enter the name and address details of the party using the goods.
<i>Holders of a full Temporary Admission authorisation only. Only to be completed where the person using the goods is not the Temporary Admission authorisation holder (D.E. 3/16 and 3/39).</i>	GEN27	Enter the name and address details of the party using the goods.
Temporary Admissions: State how long the goods will be used and the intended date for re-exportation.	GEN28	Enter the duration the goods intended usage followed by the intended date of re-export.
Temporary Admissions: State the purpose of the importation including the sequence and locations where the goods are to be used.	GEN30	Enter the use to which the Temporary Admission goods will be put.

**Notes:**

The following information is to be provided to the Supervising Office, National Temporary Admission Seat (NTAS):

- For equipment: evidence that is owned by a person established in the frontier zone adjacent to the frontier zone of temporary importation and used by a person established in that adjacent frontier zone
- For goods used for the building, repair or maintenance of infrastructure in the frontier zone - evidence that such work is carried out under the responsibility of public authorities

**Security is required.**

If the goods are to be used for longer than the period identified in D.E. 2/2, contact the NTAS. (The maximum period goods may remain for use under TA relief is 24 months.)

When the goods are re-exported from the EU a declaration using procedure (D.E. 1/10) 3153 must be used.

Records concerning import, use and re-export of the pallets are required to be kept for 4 years after disposal of the goods

Additional Procedure Code D09 can only be used with Requested and Previous Procedure Codes (D.E. 1/10): 53 00, 53 51, 53 53, 53 54, 53 71, 53 78.

**D10: Temporary Admission; Sound, image or data carrying media**

**Description of Procedure:**

Sound, image or data carrying media (Commission Delegated Reg. (EU) No. 2015/2446, Article 225)

**Goods covered:**

Sound, image or data carrying media with relief from customs duties and import VAT claimed.

**Conditions for Use:**

The following conditions must be met the goods must be -

- For the purpose of presentation prior to commercialisation
- Free of charge
- For provision with sound track, dubbing or copying

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

Coverage	AI statement code	Details to be declared
Authorisation by Customs Declaration users only. Only to be completed where the party using the Temporary Admission goods is not the importer (D.E. 3/15 or 3/16).	GEN21	Enter the name and address details of the party using the goods.
<i>Holders of a full Temporary Admission authorisation only.</i> Only to be completed where the person using the goods is not the Temporary Admission authorisation holder (D.E. 3/16 and 3/39).	GEN27	Enter the name and address details of the party using the goods.
Temporary Admissions: State how long the goods will be used and the intended date for re-exportation.	GEN28	Enter the duration the goods intended usage followed by the intended date of re-export.
Temporary Admissions: State the purpose of the importation including the sequence and locations where the goods are to be used.	GEN30	Enter the use to which the Temporary Admission goods will be put.

**Notes:**

**Security is required.**

If the goods are to be used for longer than the period identified in D.E. 2/2, contact the National Temporary Admission Seat (NTAS). The maximum period goods may remain for use under TA relief if 24 months.

When the goods are re-exported from the EU a declaration using procedure (D.E. 1/10) 3153 must be used.

Records concerning import, use and re-export of the goods are required to be kept for 4 years after disposal of the goods

Additional Procedure Code D10 can only be used with Requested and Previous Procedure Codes (D.E. 1/10): 53 00, 53 51, 53 53, 53 54, 53 71, 53 78.

**D11: Temporary Admission; Publicity material**

**Description of Procedure:**

Publicity material (Commission Delegated Reg. (EU) No. 2015/2446, Article 225)

**Goods covered:**

Publicity material exclusively used for publicity purposes with relief from customs duties and import VAT

**Conditions for Use:**

Eligible goods include:

- Material such as pictures and drawings, framed photographs and photographic enlargements, art books, paintings, engravings or lithographs, sculptures and tapestries and other similar works of art, intended for display in the offices of the accredited representatives or correspondents appointed by the official national tourist agencies or in other places approved by the customs authorities of the member state of temporary importation
- Display material (show cases, stands and similar Articles), including electrical and mechanical equipment needed for operating such display
- Documentary films, records, tape recordings and other sound recordings intended for use in performances at which no charge is made but excluding those whose subjects lend themselves to commercial advertising and those which are on general sale in the member state of temporary importation
- A reasonable number of flags
- Dioramas, scale models, lantern slides, printing blocks, photographic negatives
- Specimens in reasonable numbers, of Articles of national handicrafts, local costumes and similar articles of folklore

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
<i>Authorisation by Customs Declaration users only. Only to be completed where the party using the Temporary Admission goods is not the importer (D.E. 3/15 or 3/16).</i>	GEN21	Enter the name and address details of the party using the goods.
<i>Holders of a full Temporary Admission authorisation only. Only to be completed where the person using the goods is not the Temporary Admission authorisation holder (D.E. 3/16 and 3/39).</i>	GEN27	Enter the name and address details of the party using the goods.
Temporary Admissions: State how long the goods will be used and the intended date for re-exportation.	GEN28	Enter the duration the goods intended usage followed by the intended date of re-export.

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
Temporary Admissions: State the purpose of the importation including the sequence and locations where the goods are to be used.	GEN30	Enter the use to which the Temporary Admission goods will be put.

**Notes:**

**Security is required.**

If the goods are to be used for longer than the period identified in D.E. 2/2, contact the National Temporary Admission Seat (NTAS). The maximum period goods may remain for use under TA relief is 24 months.

When the goods are re-exported from the EU a declaration using procedure (D.E. 1/10) 3153 must be used.

Records concerning import, use and re-export of the goods are required to be kept for 4 years after disposal of the goods

Additional Procedure Code D11 can only be used with Requested and Previous Procedure Codes (D.E. 1/10): 53 00, 53 51, 53 53, 53 54, 53 71, 53 78.

**D12: Temporary Admission; Professional equipment**

**Description of Procedure:**

Professional equipment (Commission Delegated Reg. (EU) No. 2015/2446, Article 226)

**Goods covered:**

Professional equipment with relief from customs duties and import VAT. A list of goods that can be entered is given in Notice 3001: customs special procedures for the Union Customs Code.

An oral declaration may be made for the following unless HMRC expressly requires a customs declaration:

- Portable musical instruments (Commission Delegated Reg. (EU) No. 2015/2446, Articles 136(1)(i), 139 and 141))
- Equipment for sound/tele broadcasting (Commission Delegated Reg. (EU) No. 2015/2446, Article 136(1)(k))
- Equipment for doctor to assist patients awaiting an organ transplant (Commission Delegated Reg. (EU) No. 2015/2446, Article 136(1)(g)).

**Conditions for Use:**

Goods must be:

- Owned by a person established outside the EU
- Imported either by a person established outside the EU or by an employee of the owner (the employee may be established in the EU)

Used by the importer or under their supervision, except in cases of visual co- production  
Portable musical instruments are 'deemed' to be under TA unless explicitly declared to another procedure.

Equipment for sound and tele broadcasting may be declared using an oral declaration

Equipment for doctor to provide assistance for a patient awaiting an organ transplant may be declared using an oral declaration.

**Restrictions on usage:**

Relief does not apply:

- To equipment to be used for the industrial manufacture or packing of goods
- For the exploitation of natural resources (except hand tools)
- For the construction, repair or maintenance of buildings (except hand tools)
- On earth moving and like projects (except hand tools)

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

Coverage	AI statement code	Details to be declared
<i>Authorisation by Customs Declaration users only. Only to be completed where the party using the Temporary Admission goods is not the importer (D.E. 3/15 or 3/16).</i>	GEN21	Enter the name and address details of the party using the goods.
<i>Holders of a full Temporary Admission authorisation only. Only to be completed where the person using the goods is not the Temporary Admission authorisation holder (D.E. 3/16 and 3/39).</i>	GEN27	Enter the name and address details of the party using the goods.
Temporary Admissions: State how long the goods will be used and the intended date for re-exportation.	GEN28	Enter the duration the goods intended usage followed by the intended date of re-export
Temporary Admissions: State the purpose of the importation including the sequence and locations where the goods are to be used.	GEN30	Enter the use to which the Temporary Admission goods will be put.
Temporary Admissions: Used to declare non-EU ownership of goods claiming temporary admission.	GEN31	Enter the name and address of the non-EU owner of the goods followed by the type of ownership evidence held.

**Notes:**

Evidence of non-EU ownership must be sent to the National Temporary Admission Seat (NTAS). If the equipment is to be used on behalf of the authorisation holder, evidence that they are an employee of the owner must also be sent to the NTAS together with a reference to this entry declaration.

**Security is required.**

If the goods are to be used for longer than the period identified in D.E. 2/2, contact the National Temporary Admission Seat (NTAS). The maximum period goods may remain for use under TA relief if 24 months.



When the goods are re-exported from the EU a declaration using procedure (D.E. 1/10) 3153 must be used.

Records concerning import, use and re-export of the goods are required to be kept for 4 years after disposal of the goods

Additional Procedure Code D12 can only be used with Requested and Previous Procedure Codes (D.E. 1/10): 53 00, 53 51, 53 53, 53 54, 53 71, 53 78.

### **D13: Temporary Admission; Pedagogic material and scientific equipment**

#### **Description of Procedure:**

Pedagogic material and scientific equipment (Commission Delegated Reg. (EU) No. 2015/2446, Article 227)

#### **Goods covered:**

Pedagogic (educational) material and scientific equipment.

Illustrative list of goods covered:

- Sound or image recorders or reproducers, such as slide and filmstrip projectors, cinematographic projectors, back-projectors and episcopes, magnetophones, magnetoscopes and video equipment, closed circuit television equipment
- Sound and image media such as slides, filmstrips and microfilms, cinematographic films, sound recordings (magnetic tapes, discs), videotapes
- Specialised material, such as Bibliographic equipment and audio-visual material for libraries, mobile libraries, language laboratories, simultaneous interpretation equipment, programmed teaching machines, mechanical or electronic, material specially designed for the educational or vocational training of handicapped persons
- Other material such as wall charts, models, graphs, maps, plans, photographs and drawings, instruments, apparatus and models designed for demonstration purposes, collections of items with visual or audio pedagogic information, prepared for the teaching of a subject study kits, instruments, apparatus, tools and machine-tools for learning a trade or craft equipment, including specially adapted or designed vehicles for use in relief operations, which is imported for the training of persons involved in relief operations
- Other goods imported in connection with educational, scientific or cultural activities; costumes and scenery items sent on loan free of charge to dramatic societies or theatres, music scores sent on loan free of charge to music theatres or orchestras

#### **Conditions for Use:**

Goods must be

- Owned by a person established outside the EU
- Imported by public or private scientific, teaching or vocational training establishments which are essentially non-profit making and exclusively used in teaching, vocational training or scientific research under their responsibility
- Imported in reasonable numbers, having regard to the purpose of the importation
- Not used for purely commercial purposes

#### **Notices:**

[Notice 3001: customs special procedures for the Union Customs Code](#)

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
<i>Authorisation by Customs Declaration users only. Only to be completed where the party using the Temporary Admission goods is not the importer (D.E. 3/15 or 3/16).</i>	GEN21	Enter the name and address details of the party using the goods.
<i>Holders of a full Temporary Admission authorisation only. Only to be completed where the person using the goods is not the Temporary Admission authorisation holder (D.E. 3/16 and 3/39).</i>	GEN27	Enter the name and address details of the party using the goods.
Temporary Admissions: State how long the goods will be used and the intended date for re-exportation.	GEN28	Enter the duration the goods intended usage followed by the intended date of re-export.
Temporary Admissions: State the purpose of the importation including the sequence and locations where the goods are to be used.	GEN30	Enter the use to which the Temporary Admission goods will be put.
Temporary Admissions: Used to declare non-EU ownership of goods claiming temporary admission.	GEN31	Enter the name and address of the non-EU owner of the goods followed by the type of ownership evidence held.

**Notes:**

**Security is required.**

If the goods are to be used for longer than the period identified in D.E. 2/2, contact the National Temporary Admission Seat (NTAS). The maximum period goods may remain for use under TA relief if 24 months.

When the goods are re-exported from the EU a declaration using procedure (D.E. 1/10) 3153 must be used.

Records concerning import, use and re-export of the goods are required to be kept for 4 years after disposal of the goods

Additional Procedure Code D13 can only be used with Requested and Previous Procedure Codes (D.E. 1/10): 53 00, 53 51, 53 53, 53 54, 53 71, 53 78.

**D15: Temporary Admission; Packings, empty**

**Description of Procedure:**

Packings, empty (Commission Delegated Reg. (EU) No. 2015/2446, Article 228)

**Goods covered:**

Non-EU packings (imported empty) that are intended for re-exportation filled.

A list of eligible packings is given in Notice 3001: customs special procedures for the Union Customs Code.

**Conditions for use:**

This Code must only be used for packing which is imported empty.

**Restrictions on usage:**

Packings under the Temporary Admission procedure must not be used for goods picked up or loaded within the EU for transport and unloading within the EU, except with a view to the export of those goods.

This cannot be used for packing which has goods inside (full). Full packing should be declared using the relevant PAL AI Statement in D.E. 2/2 according to the completion notes for the Procedure Code (D.E. 1/10). Please see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#).

**Notices:**

[Notice 3001: customs special procedures for the Union Customs Code](#)

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

Coverage	AI statement code	Details to be declared
<i>Authorisation by Customs Declaration users only. Only to be completed where the party using the Temporary Admission goods is not the importer (D.E. 3/15 or 3/16).</i>	GEN21	Enter the name and address details of the party using the goods.
<i>Holders of a full Temporary Admission authorisation only. Only to be completed where the person using the goods is not the Temporary Admission authorisation holder (D.E. 3/16 and 3/39).</i>	GEN27	Enter the name and address details of the party using the goods.
Temporary Admissions: State how long the goods will be used and the intended date for re-exportation.	GEN28	Enter the duration the goods intended usage followed by the intended date of re-export.

**Notes:**

**Security is not required.**

If the packings are to be used for longer than the period identified in D.E. 2/2, contact the National Temporary Admission Seat (NTAS). The maximum period goods may remain for use under TA relief if 24 months.

When packings imported empty are re-exported filled, the declaration should be in respect of the goods being exported using the packings and should include the AI statement PAL06 in D.E 2/2.

When packings imported empty are re-exported empty they should be re-exported from the EU on a declaration using procedure (D.E. 1/10) 3153 must be used.

Records concerning import, use and re-export of the goods are required to be kept for 4 years after disposal of the goods

Additional Procedure Code D15 can only be used with Requested and Previous Procedure Codes (D.E. 1/10): 53 00, 53 51, 53 53, 53 54, 53 71, 53 78.

**D16: Temporary Admission; Moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles**

**Description of Procedure:**

Moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles (Commission Delegated Reg. (EU) No. 2015/2446, Article 229)

**Goods covered:**

Moulds, dies, blocks, drawings, sketches, measuring, checking and testing equipment and other similar articles, with relief from customs duties and import VAT

**Restrictions on usage:**

The goods must be:

- Owned by a person established outside the EU
- For use in manufacturing by a person established in the EU
- More than 50% of the goods produced from their use will be exported from the EU

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

Coverage	AI statement code	Details to be declared
<i>Authorisation by Customs Declaration users only. Only to be completed where the party using the Temporary Admission goods is not the importer (D.E. 3/15 or 3/16).</i>	GEN21	Enter the name and address details of the party using the goods.
<i>Holders of a full Temporary Admission authorisation only. Only to be completed where the person using the goods is not the Temporary Admission authorisation holder (D.E. 3/16 and 3/39).</i>	GEN27	Enter the name and address details of the party using the goods.
Temporary Admissions: State how long the goods will be used and the intended date for re-exportation.	GEN28	Enter the duration the goods intended usage followed by the intended date of re-export.
Temporary Admissions: Used to declare non-EU ownership of goods claiming temporary admission.	GEN31	Enter the name and address of the non-EU owner of the goods followed by the type of ownership evidence held.

Temporary Admissions: State what goods will be manufactured using the goods entered to temporary admission.	GEN32	Enter the details of the goods to be manufactured.
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**Notes:**

Evidence of non-EU ownership of the goods identified in D.E. 6/8 must be sent to the National Temporary Admission Seat (NTAS) including a reference to this import entry declaration.

**Security is required.**

If the goods are to be used for longer than the period identified in D.E. 2/2, contact the National Temporary Admission Seat (NTAS). The maximum period goods may remain for use under TA relief is 24 months.

When the goods are re-exported from the EU a declaration using procedure (D.E. 1/10) 3153 must be used. Evidence of re-export must be provided together with evidence that more than 50% of the goods resulting from their use have also been exported.

Records concerning import, use and re-export of the goods are required to be kept for 4 years after disposal of the goods

Additional Procedure Code D16 can only be used with Requested and Previous Procedure Codes (D.E. 1/10): 53 00, 53 51, 53 53, 53 54, 53 71, 53 78.

**D17: Temporary Admission; Special tools and instruments**

**Description of Procedure:**

Special tools and instruments (Commission Delegated Reg. (EU) No. 2015/2446, Article 230)

**Goods covered:**

Special tools and instruments with relief from customs duties and import VAT

**Restrictions on usage:**

The goods must be:

- Owned by a person established outside the EU
- More than 50% of all goods produced using the tools and instruments must also be exported from the EU

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
<i>Authorisation by Customs Declaration users only. Only to be completed where the party using the Temporary Admission goods is not the importer (D.E. 3/15 or 3/16).</i>	GEN21	Enter the name and address details of the party using the goods.
<i>Holders of a full Temporary Admission authorisation only. Only to be completed where the person using the goods is not the Temporary Admission authorisation holder (D.E. 3/16 and 3/39).</i>	GEN27	Enter the name and address details of the party using the goods.
Temporary Admissions: State how long the goods will be used and the intended date for re-exportation.	GEN28	Enter the duration the goods intended usage followed by the intended date of re-export.
Temporary Admissions: Used to declare non-EU ownership of goods claiming temporary admission.	GEN31	Enter the name and address of the non-EU owner of the goods followed by the type of ownership evidence held.
Temporary Admissions: State what goods will be manufactured using the goods entered to temporary admission.	GEN32	Enter the details of the goods to be manufactured.

**Notes:**

Evidence of non-EU ownership of the goods identified in D.E. 6/8 must be sent to the National Temporary Admission Seat (NTAS) including a reference to this import entry declaration.

**Security is required.**

If the goods are to be used for longer than the period identified in D.E. 2/2, contact the National Temporary Admission Seat (NTAS). The maximum period goods may remain for use under TA relief is 24 months.

When the goods are re-exported from the EU a declaration using procedure (D.E. 1/10) 3153 must be used. Evidence of re-export must be provided together with evidence that more than 50% of the goods resulting from their use have also been exported.

Records concerning import, use and re-export of the goods are required to be kept for 4 years after disposal of the goods

Additional Procedure Code D17 can only be used with Requested and Previous Procedure Codes (D.E. 1/10): 53 00, 53 51, 53 53, 53 54, 53 71, 53 78.

**D18: Temporary Admission; Goods subject to tests, experiments or demonstrations**

**Description of Procedure:**

Goods subject to tests, experiments or demonstrations (Commission Delegated Reg. (EU) No. 2015/2446, Article 231(a))

**Goods covered:**

Goods that will be the subject of tests, experiments or demonstrations - relief from customs duties and import VAT.

**Restrictions on usage:**

This code is not to be used for goods subject to satisfactory acceptance tests (see Additional Procedure Code D19) or for goods used for tests, experiments etc. (see Additional Procedure Code D20) in connection with a sales contract.

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
<i>Authorisation by Customs Declaration users only. Only to be completed where the party using the Temporary Admission goods is not the importer (D.E. 3/15 or 3/16).</i>	GEN21	Enter the name and address details of the party using the goods.
<i>Holders of a full Temporary Admission authorisation only. Only to be completed where the person using the goods is not the Temporary Admission authorisation holder (D.E. 3/16 and 3/39).</i>	GEN27	Enter the name and address details of the party using the goods.
Temporary Admissions: State how long the goods will be used and the intended date for re-exportation.	GEN28	Enter the duration the goods intended usage followed by the intended date of re-export.
Temporary Admissions: State the purpose of the importation including the sequence and locations where the goods are to be used.	GEN30	Enter the use to which the Temporary Admission goods will be put.

**Notes:**

**Security is required.**

If the goods are to be used for longer than the period identified in D.E. 2/2, contact the National Temporary Admission Seat (NTAS). The maximum period goods may remain for use under TA relief if 24 months.

When the goods are re-exported from the EU a declaration using procedure (D.E. 1/10) 3153 must be used.

Records concerning import, use and re-export of the goods are required to be kept for 4 years after disposal of the goods

Additional Procedure Code D18 can only be used with Requested and Previous Procedure Codes (D.E. 1/10): 53 00, 53 51, 53 53, 53 54, 53 71, 53 78.

**D19: Temporary Admission; Goods imported, subject to satisfactory acceptance tests, in connection with a sales contract**

**Description of Procedure:**

Goods imported, subject to satisfactory acceptance tests, in connection with a sales contract (Commission Delegated Reg. (EU) No. 2015/2446, Article 231(b))

**Goods covered:**

Goods subject to satisfactory acceptance tests in connection with a sales contract containing provisions of the satisfactory acceptance tests and subjected to those tests.

**Restrictions on usage:**

This code is not to be used for goods used to carry out tests, experiments or demonstrations (see Additional Procedure Code D20) or for goods subject to tests, experiments or demonstrations (see Additional Procedure Code D18).

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

Coverage	AI statement code	Details to be declared
<i>Authorisation by Customs Declaration users only.</i> Only to be completed where the party using the Temporary Admission goods is not the importer (D.E. 3/15 or 3/16).	GEN21	Enter the name and address details of the party using the goods.
<i>Holders of a full Temporary Admission authorisation only.</i> Only to be completed where the person using the goods is not the Temporary Admission authorisation holder (D.E. 3/16 and 3/39).	GEN27	Enter the name and address details of the party using the goods.
Temporary Admissions: State how long the goods will be used and the intended date for re-exportation.	GEN28	Enter the duration the goods intended usage followed by the intended date of re-export.
Temporary Admissions: State the purpose of the importation including the sequence and locations where the goods are to be used.	GEN30	Enter the use to which the Temporary Admission goods will be put.

**Notes:**

Details of the sales contract containing provisions of the satisfactory acceptance tests, must be sent to the National Temporary Admission Seat (NTAS) with a reference to this import entry declaration.

**Security is required.**

If the goods are to be used for longer than the period identified in D.E. 2/2, contact the National Temporary Admission Seat (NTAS). The maximum period goods may remain for use under TA relief if 24 months.



If the goods are not accepted after tests the goods have to be re-exported from the EU, if the goods are accepted and will remain in the EU a diversion entry to free circulation using requested/previous Procedure Code 4053 should be made.

When the goods are re-exported from the EU a declaration using procedure (D.E. 1/10) 3153 must be used.

Records concerning import, use and re-export of the goods are required to be kept for 4 years after disposal of the goods

Additional Procedure Code D19 can only be used with Requested and Previous Procedure Codes (D.E. 1/10): 53 00, 53 51, 53 53, 53 54, 53 71, 53 78.

**D20: Temporary Admission; Goods used to carry out tests, experiments or demonstrations without financial gain**

**Description of Procedure:**

Goods used to carry out tests, experiments or demonstrations without financial gain (Commission Delegated Reg. (EU) No. 2015/2446, Article 231(c))

**Goods covered:**

Goods that are used to carry out tests, experiments or demonstrations without financial gain - relief from customs duties and import VAT

**Restrictions on usage:**

For goods subject to tests, experiments or demonstrations (see Additional Procedure Code D18) and for goods subject to satisfactory acceptance tests in connection with a sales contract (see Additional Procedure Code D19).

Use under Temporary admission is normally limited to 6 months

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
<i>Authorisation by Customs Declaration users only.</i> Only to be completed where the party using the Temporary Admission goods is not the importer (D.E. 3/15 or 3/16).	GEN21	Enter the name and address details of the party using the goods.
<i>Holders of a full Temporary Admission authorisation only.</i> Only to be completed where the person using the goods is not the Temporary Admission authorisation holder (D.E. 3/16 and 3/39).	GEN27	Enter the name and address details of the party using the goods.
Temporary Admissions: State how long the goods will be used and the intended date for re-exportation.	GEN28	Enter the duration the goods intended usage followed by the intended date of re-export.

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Temporary Admissions: State the purpose of the importation including the sequence and locations where the goods are to be used.	GEN30	Enter the use to which the Temporary Admission goods will be put.
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**Notes:**

**Security is required.**

If the goods are to be used for longer than the period identified in D.E. 2/2, contact the National Temporary Admission Seat (NTAS). The maximum period goods may remain for use under TA relief is 24 months.

When the goods are re-exported from the EU a declaration using procedure (D.E. 1/10) 3153 must be used.

Records concerning import, use and re-export of the goods are required to be kept for 4 years after disposal of the goods

Additional Procedure Code D20 can only be used with Requested and Previous Procedure Codes (D.E. 1/10): 53 00, 53 51, 53 53, 53 54, 53 71, 53 78.

**D21: Temporary Admission; Samples**

**Description of Procedure:**

Samples (Commission Delegated Reg. (EU) No. 2015/2446, Article 232)

**Goods covered:**

Samples imported in reasonable quantities and solely used for being shown or demonstrated in the EU

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
<i>Authorisation by Customs Declaration users only.</i> Only to be completed where the party using the Temporary Admission goods is not the importer (D.E. 3/15 or 3/16).	GEN21	Enter the name and address details of the party using the goods.
<i>Holders of a full Temporary Admission authorisation only.</i> Only to be completed where the person using the goods is not the Temporary Admission authorisation holder (D.E. 3/16 and 3/39).	GEN27	Enter the name and address details of the party using the goods.
Temporary Admissions: State how long the goods will be used and the intended date for re-exportation.	GEN28	Enter the duration the goods intended usage followed by the intended date of re-export.
Temporary Admissions: State the purpose of the importation including the sequence and locations where the goods are to be used.	GEN30	Enter the use to which the Temporary Admission goods will be put.

**Notes:**

**Security is required.**

If the goods are to be used for longer than the period identified in D.E. 2/2, contact the National Temporary Admission Seat (NTAS). The maximum period goods may remain for use under TA relief if 24 months.

When the goods are re-exported from the EU a declaration using procedure (D.E. 1/10) 3153 must be used.

Records concerning import, use and re-export of the goods are required to be kept for 4 years after disposal of the goods

Additional Procedure Code D21 can only be used with Requested and Previous Procedure Codes (D.E. 1/10): 53 00, 53 51, 53 53, 53 54, 53 71, 53 78.

**D22: Temporary Admission; Replacement means of production**

**Description of Procedure:**

Replacement means of production (six months) (Commission Delegated Reg. (EU) No. 2015/2446, Article 233)

**Goods covered:**

Replacement means of production made temporarily available to a customer by supplier or repairer, pending the delivery or repair of similar goods.

**Restrictions on usage:**

Use under Temporary admission is normally limited to 6 months

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

Coverage	AI statement code	Details to be declared
<i>Authorisation by Customs Declaration users only. Only to be completed where the party using the Temporary Admission goods is not the importer (D.E. 3/15 or 3/16).</i>	GEN21	Enter the name and address details of the party using the goods.
<i>Holders of a full Temporary Admission authorisation only. Only to be completed where the person using the goods is not the Temporary Admission authorisation holder (D.E. 3/16 and 3/39).</i>	GEN27	Enter the name and address details of the party using the goods.
Temporary Admissions: State how long the goods will be used and the intended date for re-exportation.	GEN28	Enter the duration the goods intended usage followed by the intended date of re-export.
Temporary Admissions: State the purpose of the importation including the sequence and locations where the goods are to be used.	GEN30	Enter the use to which the Temporary Admission goods will be put.

**Notes:**

If the replacement means of production stated in D.E. 6/8 are needed to be used for longer than the period identified in D.E. 2/2, contact the National Temporary Admission Seat (NTAS).

The maximum period goods may remain for use under TA is 6 months. In exceptional circumstances this period may be extended within reasonable limits, full details of why an extension is needed must be sent to the NTAS.

When the goods are re-exported from the EU a declaration using procedure (D.E. 1/10) 3153 must be used.

Records concerning import, use and re-export of the goods are required to be kept for 4 years after disposal of the goods

Additional Procedure Code D22 can only be used with Requested and Previous Procedure Codes (D.E. 1/10): 53 00, 53 51, 53 53, 53 54, 53 71, 53 78.

**D23: Temporary Admission; Goods for events or for sale**

**Description of Procedure:**

Goods for events or for sale in certain conditions (Commission Delegated Reg. (EU) No. 2015/2446, Article 234(1))

**Goods covered:**

Goods for exhibition or use at any event.

**Restrictions on usage:**

Goods are eligible provided the event is not:

- Purely organised for commercial sale of the imported goods
- Organised for private purposes in shops or businesses with a view to their sale.

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

Coverage	AI statement code	Details to be declared
<i>Authorisation by Customs Declaration users only. Only to be completed where the party using the Temporary Admission goods is not the importer (D.E. 3/15 or 3/16).</i>	GEN21	Enter the name and address details of the party using the goods.
<i>Holders of a full Temporary Admission authorisation only. Only to be completed where the person using the goods is not the Temporary Admission authorisation holder (D.E. 3/16 and 3/39).</i>	GEN27	Enter the name and address details of the party using the goods.
Temporary Admission for exhibitions.	GEN33	Enter details of when and where the exhibition/ event will take place and the intended date of re-export.

**Notes:**

If the goods stated in D.E. 6/8 will be exhibited or used for longer than the period identified in D.E. 2/2, contact the National Temporary Admission Seat (NTAS). The maximum period goods may be exhibited or used at an event under TA is 24 months.

**Security is required.**

If the goods are sold at the event and will remain in the EU, a diversion entry must be made using a requested/previous Procedure Code 4053. A copy of the sales invoice must be sent to the NTAS.

When the goods are re-exported from the EU a declaration using procedure (D.E. 1/10) 3153 must be used.

Records concerning import, use and re-export of the goods are required to be kept for 4 years after disposal of the goods

Additional Procedure Code D23 can only be used with Requested and Previous Procedure Codes (D.E. 1/10): 53 00, 53 51, 53 53, 53 54, 53 71, 53 78.

**D24: Temporary Admission; Goods for approval**

**Description of Procedure:**

Goods for approval (six months) (Commission Delegated Reg. (EU) No. 2015/2446, Article 234(2))

**Goods covered:**

Goods for approval (liable to customs duties and import VAT) that cannot be imported as samples, which the consignor wishes to sell, and the importer may decide to purchase after inspection.

**Restrictions on usage:**

Temporary Admission under this code is normally limited to six months

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

Coverage	AI statement code	Details to be declared
<i>Temporary Admission: Goods for approval.</i> Enter the details of the prospective buyer of the goods where different from the importer (D.E. 3/15 or 3/16).	GEN24	Enter the appropriate name and address of the prospective buyer of the goods.
Temporary Admissions, State the purpose of the importation including the sequence and locations where the goods are to be used.	GEN30	Enter the use to which the Temporary Admission goods will be put.

**Notes:**

**Security is required.**

If the prospective buyer identified on the entry doesn't purchase after inspection or does purchase but will re-export the goods from the EU, a re-export declaration must be made within 2 months of the entry to TA. If a longer period is needed contact the National Temporary Admission Seat (NTAS), an extension within reasonable limits may be considered but only in exceptional circumstances.

If the prospective buyer identified on the entry:

- Purchases the goods and the goods will remain in the EU, a diversion entry must be made using Procedure Code 4053 to pay the customs charges due, a copy of the sales invoice must also be attached to the diversion entry
- Purchases the goods but the goods will not remain in the EU, liability to customs charges relieved will be discharged provided the goods are re-exported from the EU, this should be completed within 30 days of sale
- Doesn't purchase the goods, they should re-export from the EU within 6 months of import and evidence of the disposal must be sent to the NTAS
- When the goods are re-exported from the EU a declaration using procedure (D.E. 1/10) 3153 must be used.

Records concerning import, use and re-export of the goods are required to be kept for 4 years after disposal of the goods

Additional Procedure Code D24 can only be used with Requested and Previous Procedure Codes (D.E. 1/10): 53 00, 53 51, 53 53, 53 54, 53 71, 53 78.

**D25: Temporary Admission; Works of art, collectors’ items and antiques**

**Description of Procedure:**

Works of art, collectors’ items and antiques (Commission Delegated Reg. (EU) No. 2015/2446, Article 234(3)(a))

**Goods covered:**

Works of art, collectors’ items and antiques imported for the exhibition with a view to possible sale. Eligible goods are defined in Annex X1 of Directive 2006/112, see Notice 3001: customs special procedures for the Union Customs Code.

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

Coverage	AI statement code	Details to be declared
<i>Authorisation by Customs Declaration users only. Only to be completed where the party using the Temporary Admission goods is not the importer (D.E. 3/15 or 3/16).</i>	GEN21	Enter the name and address details of the party using the goods.
<i>Holders of a full Temporary Admission authorisation only. Only to be completed where the person using the goods is not the Temporary Admission authorisation holder (D.E. 3/16 and 3/39).</i>	GEN27	Enter the name and address details of the party using the goods.
Temporary Admissions: State how long the goods will be used and the intended date for re-exportation.	GEN28	Enter the duration the goods intended usage followed by the intended date of re-export.
Temporary Admission for exhibition/ auction.	GEN34	Enter details of when and where the goods will be exhibited/ auctioned.

**Notes:**

**Security is required.**

If the goods stated in D.E. 6/8 will be exhibited for longer than the period identified in D.E. 2/2, contact the National Temporary Admission Seat (NTAS). The maximum period goods can be exhibited under TA is 24 months.

If the goods are sold and will remain in the EU, a diversion entry should be completed within 30 days of sale using Procedure Code 4053. A copy of the sales invoice must be sent to the NTAS.

If the goods are not sold they must re-exported from the EU when the exhibition has ended.

When the goods are re-exported from the EU a declaration using procedure (D.E. 1/10) 3153 must be used.

Records concerning import, use and re-export of the goods are required to be kept for 4 years after disposal of the goods

Additional Procedure Code D25 can only be used with Requested and Previous Procedure Codes (D.E. 1/10): 53 00, 53 51, 53 53, 53 54, 53 71, 53 78.

**D26: Temporary Admission; Goods imported with a view to their sale by auction**

**Description of Procedure:**

Goods imported with a view to their sale by auction (Commission Delegated Reg. (EU) No. 2015/2446, Article 234(3)(b))

**Goods covered:**

Goods other than those that are newly manufactured, imported with a view to their sale by auction.

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
<i>Authorisation by Customs Declaration users only.</i> Only to be completed where the party using the Temporary Admission goods is not the importer (D.E. 3/15 or 3/16).	GEN21	Enter the name and address details of the party using the goods.
<i>Holders of a full Temporary Admission authorisation only.</i> Only to be completed where the person using the goods is not the Temporary Admission authorisation holder (D.E. 3/16 and 3/39).	GEN27	Enter the name and address details of the party using the goods.
Temporary Admissions: State how long the goods will be used and the intended date for re-exportation.	GEN28	Enter the duration the goods intended usage followed by the intended date of re-export.
Temporary Admission for exhibition/ auction.	GEN34	Enter details of when and where the goods will be exhibited/ auctioned.

**Notes:**

**Security is required.**

If the goods stated in D.E. 6/8 will need to be retained for longer than the period identified in D.E. 2/2, contact the National Temporary Admission Seat (NTAS). The maximum period goods may be retained for auction under TA is 24 months.

If the goods are sold and will remain in the EU, a diversion entry must be made using Procedure Code 4053 and a copy of the sales invoice must be sent to the NTAS.

If the goods are not sold at auction and will not be entered for further auction, they should be re-exported from the EU when the auction has ended.

When the goods are re-exported from the EU a declaration using procedure (D.E. 1/10) 3153 must be used.

Records concerning import, use and re-export of the goods are required to be kept for 4 years after disposal of the goods

Additional Procedure Code D26 can only be used with Requested and Previous Procedure Codes (D.E. 1/10): 53 00, 53 51, 53 53, 53 54, 53 71, 53 78.



**D27: Temporary Admission; Spare parts, accessories and equipment**

**Description of Procedure:**

Spare parts, accessories and equipment (Commission Delegated Reg. (EU) No. 2015/2446, Article 235)

**Goods covered:**

Spare parts, accessories and equipment for use in the repair, maintenance, overhaul, adjustments or preservation of goods held under Temporary Admission.

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

Coverage	AI statement code	Details to be declared
Authorisation by Customs Declaration users only. Only to be completed where the party using the Temporary Admission goods is not the importer (D.E. 3/15 or 3/16).	GEN21	Enter the name and address details of the party using the goods.
Temporary Admissions: State the purpose of the importation including the sequence and locations where the goods are to be used.	GEN30	Enter the use to which the Temporary Admission goods will be put.
Temporary Admission for spare parts and accessories.	GEN35	Enter the MRN of the import declaration on which the original goods were entered to TA, for which these spare parts and accessories are to be used.

**Notes:**

**Security is required.**

The period of relief will be for the time the goods are needed to be used to repair, maintain, overhaul, adjustment or preserve goods already held under TA.

The goods should be re-exported from the EU when the repair, maintenance, overhaul adjustments or preservation operations have been completed or at the latest when the TA goods on which they have been used are re-exported.

When the goods are re-exported from the EU a declaration using procedure (D.E. 1/10) 3153 must be used.

Records concerning import, use and re-export of the goods are required to be kept for 4 years after disposal of the goods

Additional Procedure Code D27 can only be used with Requested and Previous Procedure Codes (D.E. 1/10): 53 00, 53 51, 53 53, 53 54, 53 71, 53 78.

**D28: Temporary Admission; Goods imported in particular situations having no economic effect**

**Description of Procedure:**

Goods imported in particular situations having no economic effect (Commission Delegated Reg. (EU) No. 2015/2446, Article 236(b))

**Goods covered:**

Any goods that are not covered by Additional Procedure Codes D01 to D27 or goods that are covered by D01 to D27 but do not comply with the conditions normally attached to the relief available, provided they are less than 10,000 Euros in value, for use in the UK and intended to be re-exported

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
<i>Authorisation by Customs Declaration users only. Only to be completed where the party using the Temporary Admission goods is not the importer (D.E. 3/15 or 3/16).</i>	GEN21	Enter the name and address details of the party using the goods.
<i>Holders of a full Temporary Admission authorisation only. Only to be completed where the person using the goods is not the Temporary Admission authorisation holder (D.E. 3/16 and 3/39).</i>	GEN27	Enter the name and address details of the party using the goods.
Temporary Admissions: State how long the goods will be used and the intended date for re-exportation.	GEN28	Enter the duration the goods intended usage followed by the intended date of re-export.
Temporary Admissions: State the purpose of the importation including the sequence and locations where the goods are to be used.	GEN30	Enter the use to which the Temporary Admission goods will be put.
For use with Temporary Admission Additional Procedure Codes (D.E. 1/11) D28 and D29.	GEN36	Enter the reason why the appropriate TA relief from Additional Procedure Codes (D.E. 1/11) D01 – D27 cannot be used. <i>For example: ‘Owner not established outside the EU’; ‘User not established outside the EU’; or ‘Use of and/or type of goods not covered by other TA relief Additional Procedure Codes’.</i>

**Notes:**

**Security is required.**

Goods on which relief is claimed may remain in the EU for the time they are needed to be used subject to a maximum of 2 years.

When the goods are re-exported from the EU a declaration using procedure (D.E. 1/10) 3153 must be used.

Records concerning import, use and re-export of the goods are required to be kept for 4 years after disposal of the goods

Additional Procedure Code D28 can only be used with Requested and Previous Procedure Codes (D.E. 1/10): 53 00, 53 51, 53 53, 53 54, 53 71, 53 78.

**D29: Temporary Admission; Goods imported for a period not exceeding three months**

**Description of Procedure:**

Goods imported for a period not exceeding three months (Commission Delegated Reg. (EU) No. 2015/2446, Article 236(a))

**Goods covered:**

Any goods that are not covered by Additional Procedure Codes D01 to D27 or goods that are covered by D01 to D27 but do not comply with the conditions normally attached to the relief available provided they are imported:

- For use in the UK, and
- Intended to be re-exported; and
- Occasionally and for a period not exceeding 3 months

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
<i>Authorisation by Customs Declaration users only.</i> Only to be completed where the party using the Temporary Admission goods is not the importer (D.E. 3/15 or 3/16).	GEN21	Enter the name and address details of the party using the goods.
<i>Holders of a full Temporary Admission authorisation only.</i> Only to be completed where the person using the goods is not the Temporary Admission authorisation holder (D.E. 3/16 and 3/39).	GEN27	Enter the name and address details of the party using the goods.
Temporary Admissions: State how long the goods will be used and the intended date for re-exportation.	GEN28	Enter the duration the goods intended usage followed by the intended date of re-export.
Temporary Admissions: State the purpose of the importation including the sequence and locations where the goods are to be used.	GEN30	Enter the use to which the Temporary Admission goods will be put.

<p>For use with Temporary Admission Additional Procedure Codes (D.E. 1/11) D28 and D29.</p>	<p>GEN36</p>	<p>Enter the reason why the appropriate TA relief from Additional Procedure Codes (D.E. 1/11) D01 – D27 cannot be used. <i>For example: ‘Owner not established outside the EU’; ‘User not established outside the EU’; or ‘Use of and/or type of goods not covered by other TA relief Additional Procedure Codes’.</i></p>
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**Notes:**

**Security is required.**

Goods on which relief is claimed must be re-exported from the EU within 3 months of import, this period cannot be extended.

When the goods are re-exported from the EU a declaration using procedure (D.E. 1/10) 3153 must be used.

Records concerning import, use and re-export of the goods are required to be kept for 4 years after disposal of the goods

Additional Procedure Code D29 can only be used with Requested and Previous Procedure Codes (D.E. 1/10): 53 00, 53 51, 53 53, 53 54, 53 71, 53 78.

**D30: Means of transport for persons established outside the customs territory of the Union or for persons preparing the transfer of their normal place of residence outside that territory:**

**Description of Procedure:**

Means of Transport for persons established outside the EU or persons preparing the transfer of their normal place of residence outside that territory (Commission Delegated Reg. (EU) No. 2015/2446, Article 216).

**Goods covered:**

Means of Transport can be declared for Temporary Admission if they are registered in the Union with a view to re-export in the name of one of the following persons:

- A person established outside that territory;
- A natural person who has his or her habitual residence inside that territory where that person is preparing to transfer normal residence to a place outside that territory.

**Conditions for Use:**

This Additional Procedure Code is only to be used for importation of personal Means of Transport.

**Restrictions on usage:**

This code is not appropriate for Means of Transport that are temporarily imported for anything other than private transport purposes. For details of other reliefs that may be available (for example; for sports purposes, exhibition or testing), see Notice 3001.

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

Coverage	AI statement code	Details to be declared
<i>Authorisation by Customs Declaration users only. Only to be completed where the party using the Temporary Admission goods is not the importer (D.E. 3/15 or 3/16).</i>	GEN21	Enter the name and address details of the party using the goods.
Temporary Admissions: State how long the goods will be used and the intended date for re-exportation.	GEN28	Enter the duration the goods intended usage followed by the intended date of re-export.

**Notes:**

Security will be brought to account if it is established that the person is not eligible for relief.

If the Means of Transport is to be used for longer than the period identified in D.E. 2/2, contact the NTAS. (The maximum period goods may remain for use under Temporary Admission relief is 24 months.)

The means of transport must be re-exported using Procedure Code (D.E. 1/10) 3153

Records concerning import, use and re-export of the goods are required to be kept for 4 years after disposal of the goods.

Additional Procedure Code D03 can only be used with Requested and Previous Procedure Codes (D.E. 1/10): 53 00, 53 51, 53 53, 53 54, 53 71, 53 78.

**D51: Temporary Admission; Temporary Admission with partial relief from duties**

**Description of Procedure:**

Temporary Admission with partial relief from duties (Commission Delegated Reg. (EU) No. 2015/2446, Article 206)

**Goods covered:**

Non-EU goods entered for Temporary Admission with partial relief from Customs Duty. (The Temporary Admission authorisation will state the conditions and requirements applicable to the goods and uses to be made of them.)

**Restrictions on usage:**

Only to be used where a Full or Multi-State Temporary Admission authorisation is held.

Not for use with consumable goods

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Notes:**

Import VAT must be paid on importation at the rate appropriate to the goods.

3% of the duty will be due every month or fraction of a month that the goods remain in the EU, up to a maximum of the amount of duty that would have been payable had the goods been released to free circulation on the day they entered temporary admission

**Security is required.**

When the goods are re-exported from the EU a declaration using procedure (D.E. 1/10) 3153 must be used.

Records concerning import, use and re-export of the goods are required to be kept for 4 years after disposal of the goods

Additional Procedure Code D51 can only be used with Requested and Previous Procedure Codes (D.E. 1/10): 53 00, 53 51, 53 53, 53 54, 53 71, 53 78.

**Additional Procedure Code E-Series**

This Appendix contains the specific completion rules instructions for the E-series Union Additional Procedure Codes for Data Element 1/11 for Imports.

Use the index list below and the Additional Procedure Codes completion notes to help you identify the correct code to use and for guidance on how to complete the declaration:

This Appendix includes Additional Procedure Codes:

E01: Use of the Unit Price for the Determination of the Customs Value for Certain Perishable Goods (Simplified Procedure Value (SPV)).....	2
E02: Standard Import Values (SIV).....	3

**Notes:**

The completion notes in this Appendix are a supplement to the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide.

This Appendix only contains any additional completion notes for each 3-digit Additional Procedure Code and **does not** constitute full guidance on how the declaration should be completed.

Where a single goods item requires the use of both Union and National Additional Procedure Codes, Union Codes (from [Appendix 2A: D.E. 1/11: Additional Procedure Codes: Union Codes](#)) should be declared first (see UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide, data element 1/11 for more details).

Only one 4-digit Procedure Code can be declared against each goods item in D.E. 1/10, however, this may be tailored to the specific circumstances for the goods treatment by the use of multiple Additional Procedure Codes in D.E. 1/11.

These completion notes are a supplement to the D.E. 1/10 Procedure Code Notes and therefore any instructions relating to the requested or previous procedure included against the relevant D.E. 1/10 Procedure Code (see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#)) must also be followed.

The D.E. 1/10 completion notes are not repeated against or superseded by the D.E. 1/11 completion notes.

**E01: Use of the Unit Price for the Determination of the Customs Value for Certain Perishable Goods (Simplified Procedure Value (SPV))**

**Description of Procedure:**

For certain perishable goods imported, it is possible to determine the customs value on the unit price. Such unit prices may be used to determine the customs value of the imported goods for a period of 14 days. Each period shall start on a Friday. (Article 74(2)(c) and Article 142(6) of EU Reg. No. 952/2013 Union Customs Code (UCC)).

**Goods covered:**

Imports of fresh fruit and vegetables with the customs value and duty calculated using a Simplified Procedure Value (SPV).

**Conditions for Use:**

For use with imports of fresh fruit and vegetables which are not covered by an invoice value for the transaction.

**Restrictions on usage:**

This Additional Procedure Code must not be used if there is an invoice value for the transaction.

Where Additional Procedure Code E01 is used, no other additional procedure can be declared on the same declaration.

This Additional Procedure Code cannot be used with Entry in Declarant's Records (EIDR)

**Notices:**

Notice 252: Valuation of imported goods for customs purposes, VAT and trade statistics

**Specific fields in the declaration/notes on completion**

Please see the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide for specific instructions on the completion of the declaration using Additional Procedure Code E01.

**Security needed**

-

**Post clearance action**

-

**Notes:**

As defined in the main UK Trade Tariff COS Volume 3 Import Declaration completion guide, the listed data elements should be completed as follows:

- D.E. 4/14: Item Price/ Amount: CDS will calculate the value using the commodity code, net mass and current SPV rate. This D.E. should therefore be left blank.
- D.E. 4/16: Valuation Method: code '4' must be declared

The following data elements should also be left blank:

- D.E. 4/1: Delivery Terms,
- D.E. 4/4: Tax Base,
- D.E. 4/9: Additions & Deductions,
- D.E. 4/10: Invoice Currency,
- D.E. 4/11: Total Amount Invoiced and
- D.E. 4/13: Valuation Indicator.

Additional Procedure Code E01 can only be used with Requested and Previous Procedure codes (D.E. 1/10): 01 00; 01 71; 01 78; 40 00; 40 71; 40 78; 42 00; 42 71; 42 78; 44 00; 44 71; 44 78.



**E02: Standard Import Values (SIV)**

**Description of Procedure:**

Imports of fresh fruit and vegetables listed in Annex XVI, Part A to Commission Regulation 543/11, declared to home use with the value and duty calculated using a Standard Import Value (SIV).

**Goods covered:**

Imports of fresh fruit and vegetables with the customs value and duty calculated using a Standard Import Value (SIV) (for example, Commission Regulation (EU) No 543/2011)

**Conditions for Use:**

For use with imports of fresh fruit and vegetables which are not covered by an invoice value for the transaction.

**Restrictions on usage:**

This Additional Procedure Code is only to be used during periods for which a SIV is in force for the product being declared.

This Additional Procedure Code must not be used if there is an invoice value for the transaction.

Where Additional Procedure Code E01 is used, no other additional procedure can be declared on the same declaration.

This Additional Procedure Code cannot be used with Entry in Declarant's Records (EIDR)

**Notices:**

Notice 252: [Valuation of imported goods for customs purposes, VAT and trade statistics](#)

**Specific fields in the declaration/notes on completion**

Please see the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide for specific instructions on the completion of the declaration using Additional Procedure Code E02.

**Security needed:**

-

**Post clearance action:**

-

**Notes:**

The Additional Procedure Code must only be used to declare goods listed in Annex XVI, Part A to R.543/11 when a SIV is available and when that SIV has been used to establish the customs value of the goods.

SIV rates are published daily in the 'L' series of Official Journals of the EU and can be viewed against the commodity on the TARIF database.

As defined in the main UK Trade Tariff, COS Volume 3 Import Declaration completion guide, the listed data elements should be completed as follows:

- D.E. 4/14: Item Price/ Amount: CDS will calculate the value using the commodity code, net mass and current SIV rate. This D.E. should therefore be left blank.
- D.E. 4/16: Valuation Method: code '4' must be declared

The following data elements should also be left blank:

- D.E. 4/1: Delivery Terms,
- D.E. 4/4: Tax Base,
- D.E. 4/9: Additions & Deductions,
- D.E. 4/10: Invoice Currency,
- D.E. 4/11: Total Amount Invoiced and
- D.E. 4/13: Valuation Indicator.

**VOLUME 3 – Appendix 2A: Additional Procedure Codes E Series (CDS)**

Additional Procedure Code E02 can only be used with Requested and Previous Procedure codes (D.E. 1/10): 0100, 0171, 0178, 4000, 4071, 4078, 4200, 4271, 4278, 44 00; 4471 & 4478.

**Additional Procedure Code F-Series**

This Appendix contains the specific completion rules instructions for the F-series Union Additional Procedure Codes for Data Element 1/11 for Imports.

Use the index list below and the Additional Procedure Codes completion notes to help you identify the correct code to use and for guidance on how to complete the declaration.

This Appendix includes Additional Procedure Codes:

F01: Returned Goods Relief (RGR - Duty Relief only) .....	2
F02: Returned Goods Relief (RGR); Agricultural goods.....	3
F03: Returned Goods Relief (RGR); Repair or restoration. ....	5
F04: Inward Processing; Processed products returning to the EU .....	7
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**Notes:**

The completion notes in this Appendix are a supplement to the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide.

This Appendix only contains any additional completion notes for each 3-digit Additional Procedure Code and **does not** constitute full guidance on how the declaration should be completed.

Where a single goods item requires the use of both Union and National Additional Procedure Codes, Union Codes (from [Appendix 2A: D.E. 1/11: Additional Procedure Codes: Union Codes](#)) should be declared first (see UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide, data element 1/11 for more details).

Only one 4-digit Procedure Code can be declared against each goods item in D.E. 1/10, however, this may be tailored to the specific circumstances for the goods treatment by the use of multiple Additional Procedure Codes in D.E. 1/11.

These completion notes are a supplement to the D.E. 1/10 Procedure Code Notes and therefore any instructions relating to the requested or previous procedure included against the relevant D.E. 1/10 Procedure Code (see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#)) must also be followed.

The D.E. 1/10 completion notes are not repeated against or superseded by the D.E. 1/11 completion notes.

**F01: Returned Goods Relief (RGR - Duty Relief only)****Description of Procedure:**

RGR: Relief from import duties for returned goods (Article 203, EU Reg. No. 952/2013 (Union Customs Code (UCC))).

**Goods covered:**

Goods that were in free circulation when previously exported from the customs territory of the EU or a territory with which it has formed a Customs Union, which are now being entered for free circulation on re-import within 3 years (6 years for diplomatic, consular/embassy staff and armed forces) of them being exported from the territory of the EU (see below if longer than 3 years), and have not undergone any process or repair outside that territory other than to maintain the goods.

**Conditions for Use:**

This Additional Procedure Code is used to claim duty relief under RGR with simultaneous release for free circulation of goods re-imported in an unaltered state (Article 203, EU Reg. No. 952/2013 (UCC)).

Any customs duties or other charges previously refunded at export must be repaid prior to the release of the goods.

Any customs duties not relieved under RGR must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC)), in order for the goods to be released to this procedure.

Evidence must be available to demonstrate the Union status of the goods at their original export. The MRN of the export declaration must be declared as a previous document in D.E. 2/1.

Goods must return in an un-altered state, to the Union within 3 years of export (unless a waiver has been granted). A period of 6 years is allowed for Crown Servants.

No changes may be made to the goods, other than to maintain them in the same working condition as they were exported.

No changes may be made to the goods that will increase the value or upgrade the specification.

In order to be eligible for VAT relief at re-import, the legal declarant at export and re-import must be the same entity (the EORI number or named person shown in D.E. 3/1 or 3/2 at export and 3/15 or 3/16 at import must be the same).

VAT relief cannot be claimed if the goods were sold while outside the European Union unless the specific conditions in Section 6 of Notice 236 are met.

Please see Notice 236 for additional conditions for eligibility for RGR.

These notes must be read in conjunction with the appropriate 4-digit Procedure Code completion notes used on the declaration (D.E. 1/10).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under RGR must be held.

Goods must not have been exported for the purpose of repair or process.

Any revenue re-claimed at export must be re-paid at import (for example, VAT zero-rated for export must be paid at re-import).

Where the Additional Declaration Type used in D.E. 1/2 is: C, F, Y or Z, authorisation to use the Simplified Declaration Procedures (SDP) or Entry in Declarant's Records (EIDR) must also be held.

Where an INF document code is declared in D.E. 2/3, Entry in Declarant's Records (EIDR) may not be used.

**Notices:**

Notice 236: Returned Goods Relief

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

The following AI statements may be required in D.E. 2/2 where a waiver of the 3-year time limit is being claimed:

Description and usage of code	AI statement code	Details to be entered on the declaration
Relief claimed under Returned Goods Relief. Waiver of time limit claimed.	GEN03	Enter 'Waiver of time limit claimed'
Relief claimed under Returned Goods Relief. RGR time limit extension to 6 years claimed by Crown Servants <i>Note: Crown Servants include diplomatic staff, armed forces, embassy and consular personnel. See Customs Information Paper 2017, no. 28 for details</i>	GEN3C	Enter 'RGR 6-year time limit claimed: Crown Servant'

**Notes:**

Application of duty relief is automatically applied by use of the additional code F01 in D.E. 1/11. This Additional Procedure Code **only relieves Customs Duty**. Where relief from VAT and/or Excise duty is also claimed, Additional Procedure Code F05 must be used instead.

If claiming Returned Goods Relief together with Onward Supply Dispatch (Requested Procedure Code 01), or Onward Supply Relief (Requested Procedure Code 42), then use Additional Procedure Code 63P instead of F01.

If claiming Returned Goods Relief together with End Use, then use Additional Procedure Code 1RL instead of F01.

Additional Procedure Code F01 can only be used with Requested and Previous Procedure codes (D.E. 1/10): 6110, 6111, 6123, 7123.

**F02: Returned Goods Relief (RGR); Agricultural goods**

**Description of Procedure:**

RGR: Relief from import duties for returned goods (RGR, Article 203, EU Reg. No. 952/2013 Union Customs Code (UCC)); Special circumstances provided for in Article 159 of Delegated Regulation (EU) 2015/2446; Agricultural goods.

**Goods covered:**

Goods that were in free circulation when previously exported from the customs territory of the EU or a territory with which it has formed a Customs Union, which are now being entered for free circulation on re-import within 1 year of them being exported from that territory (see below if longer than 1 year), and have not undergone any process or repair outside that territory other than to maintain the goods.

Note: This Additional Procedure Code can only be used for goods which benefitted from a CAP export refund, **where that refund has been repaid**.

**Conditions for Use:**

This Additional Procedure Code is used to claim duty relief under RGR with simultaneous release for free circulation of goods re-imported in an unaltered state (Article 203 EU Reg. No. 952/2013 (UCC)).

Any customs duties or other charges previously refunded at export must be repaid prior to the release of the goods.

Any customs duties not relieved under RGR must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC)), in order for the goods to be released to this procedure.

Evidence must be available to demonstrate the Union status of the goods at their original export.

The MRN of the export declaration must be declared as a previous document in D.E. 2/1.

Goods must return in an un-altered state, to the Union within 1 year of export (unless a waiver has been granted).

No changes may be made to the goods, other than to maintain them in the same working condition as they were exported.

No changes may be made to the goods that will increase the value or upgrade the specification.

In order to be eligible for VAT relief at re-import, the legal declarant at export and re-import must be the same entity (the EORI number or named person shown in D.E. 3/1 or 3/2 at export and 3/15 or 3/16 at import must be the same).

VAT relief cannot be claimed if the goods were sold while outside the European Union unless the specific conditions in section 6 of Notice 236 are met.

Please see Notice 236 for additional conditions for eligibility for RGR.

These notes must be read in conjunction with the appropriate 4-digit Procedure Code completion notes used on the declaration (D.E. 1/10).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under RGR must be held.

Goods must not have been exported for the purpose of repair or process.

Any revenue re-claimed at export must be re-paid at import (for example, CAP export refund, VAT zero-rated for export must be paid at re-import).

Where the Additional Declaration Type used in D.E. 1/2 is: C, F, Y or Z, authorisation to use the Simplified Declaration Procedures (SDP) or Entry in Declarant’s Records (EIDR) must also be held.

Where an INF document code is declared in D.E. 2/3, Entry in Declarant’s Records (EIDR) may not be used.

**Notices:**

Notice 236: Returned Goods Relief

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

The following AI statement must be included in D.E. 2/2 where a waiver of the 1-year time limit is being claimed:

Description and usage of code	AI statement code	Details to be entered on the declaration
Relief claimed under Returned Goods Relief. Waiver of time limit claimed.	GEN03	Enter ‘Waiver of time limit claimed’

**Notes:**

Application of duty relief is automatically applied by use of the additional code F02 in D.E. 1/11 - This Additional Procedure Code **only relieves Customs Duty**.

**VAT**

To claim relief from VAT: Additional Procedure Code 1RV, Additional Information (D.E. 2/2) code RVAT1 and Document Code (D.E.2/3) 9AIV must also be used.

**Excise Duty**

To claim relief from Excise duty, Additional Procedure Code 1RE and D.E.2/3 Document Code 9AIE must also be used.

Additional Procedure Code F02 can only be used with Requested and Previous Procedure codes (D.E. 1/10): 6110, 6111, 6123, 7123.

If claiming Returned Goods Relief together with Onward Supply Dispatch (Requested Procedure Code 01), or Onward Supply Relief (Requested Procedure Code 42), then use Additional Procedure Code 63P instead of F02.

If claiming Returned Goods Relief together with End Use, then use Additional Procedure Code 1RL instead of F01.

**F03: Returned Goods Relief (RGR); Repair or restoration.**

**Description of Procedure:**

RGR: Relief from import duties for returned goods (RGR, Article 203, EU Reg. No. 952/2013 (Union Customs Code (UCC)), special circumstances provided for in Article 158(2) of Delegated Regulation (EU) 2015/2446. Where the goods were exported with the intention to repair or restore the goods but where said processing did not take place or where the processing has rendered the goods unsuitable for their intended usage.

**Goods covered:**

This Additional Procedure Code is used to claim duty relief under RGR with simultaneous release for free circulation of goods re-imported and which have not undergone any process or repair outside the territory of the EU, other than where permitted by Commission Delegated Regulation (EU) 2015/2446 Article 158(2).

Goods may be considered to be returned in the state in which they were exported where, after having been exported from the customs territory of the Union:

- they underwent a process to repair or restore the goods but
- the processing has rendered them unsuitable for their intended purpose.

Any customs duties or other charges previously refunded at export must be repaid prior to the release of the goods.

Any customs duties not relieved under RGR must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC)), in order for the goods to be released to this procedure.

Evidence must be available to demonstrate the Union status of the goods at their original export. The MRN of the export declaration must be declared as a previous document in D.E. 2/1.

Goods may be re-imported under this Additional Procedure Code in a processed or restored state, where the processing or restoration has rendered the goods unsuitable for their intended purpose.

Goods must be re-imported within 3 years of their exportation or 6 years for Crown Servants.

Any increase in the value of the goods as a result of the unsuitable processing or restoration, will incur import charges.

In order to be eligible for VAT relief at re-import, the legal declarant at export and re-import must be the same entity (the EORI number or named person shown in D.E. 3/1 or 3/2 at export and 3/15 or 3/16 at import must be the same).

VAT relief cannot be claimed if the goods were sold while outside the European Union unless the specific conditions in section 6 of Notice 236 are met.

Please see Notice 236 for additional conditions for eligibility for RGR.

These notes must be read in conjunction with the appropriate 4-digit Procedure Code completion notes used on the declaration (D.E. 1/10).

**Restrictions on usage:**

This Additional Procedure Code is only to be used where the goods haven't undergone any other processing or repair outside that territory, except for the handling or treatment stated in the Conditions section above. Notice 236: Returned Goods Relief, section 9 defines what is meant by 'Goods in free circulation'.

Goods must be re-imported within 3 years of export. If waiver of the 3-year time limit is being claimed (see Notice 236), enter the GEN03 statement as shown below.

Any revenue reclaimed at export must be repaid at import (for example, VAT zero-rated for export must be repaid after import).

Where the Additional Declaration Type used in D.E. 1/2 is: C, F, Y or Z, authorisation to use the Simplified Declaration Procedures (SDP) or Entry in Declarant's Records (EIDR) must also be held.

Where an INF document code is declared in D.E. 2/3 are declared, Entry in Declarant's Records (EIDR) may not be used.

**Notices:**

Notice 236: Returned Goods Relief

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

The following AI statement must be included in D.E. 2/2 where a waiver of the 3-year time limit is being claimed:

Description and usage of code	AI statement code	Details to be entered on the declaration
Relief claimed under Returned Goods Relief. Waiver of time limit claimed.	GEN03	Enter 'Waiver of time limit claimed'
Relief claimed under Returned Goods Relief. RGR time limit extension to 6 years claimed by Crown Servants <i>Note: Crown Servants include diplomatic staff, armed forces, embassy and consular personnel. See Customs Information Paper 2017, no. 28 for details</i>	GEN3C	Enter 'RGR 6-year time limit claimed: Crown Servant'

**Notes:**

Application of duty relief is automatically applied by use of the additional code F03 in D.E. 1/11 - This Additional Procedure Code **only relieves Customs Duty**.

**VAT**

To claim relief from VAT, Additional Procedure Code 1RV and D.E.2/3 Document Code 9AIV must also be used.



**Excise Duty**

To claim relief from Excise duty, Additional Procedure Code 1RE and D.E.2/3 Document Code 9AIE must also be used.

If claiming Returned Goods Relief together with Onward Supply Dispatch (Requested Procedure Code 01), or Onward Supply Relief (Requested Procedure Code 42), then use Additional Procedure Code 63P instead of F03.

If claiming Returned Goods Relief together with End Use, then use Additional Procedure Code 1RL instead of F01.

Additional Procedure Code F03 can only be used with Requested and Previous Procedure codes (D.E. 1/10): 6110,6123, 7123.

**F04: Inward Processing; Processed products returning to the EU**

**Description of Procedure:**

Processed products which are re-imported to the European Union after having been previously re-exported after an inward processing procedure (Article 205(1) EU Reg. No. 952/2013 (Union Customs Code (UCC)).

**Goods covered:**

Goods previously placed under inward processing, subsequently exported from the EU, which are now returning to the EU.

**Conditions for Use:**

This Additional Procedure Code is used to claim a reduced valuation for duty purposes under RGR with simultaneous release for free circulation of goods re-imported in an unaltered state, where the goods were previously exported under IP.

The value for duty purposes is based on the value of the processed product at the time of export from the EU.

Any import duties and other charges must be paid or accounted for at re-importation under Article 195, EU Reg. No. 952/2013 (UCC), in order to be released to this procedure. However, the goods may qualify for a reduced Customs Value to be used as the tax base (D. E. 4/4) for the duty calculation, by using the exported goods as the basis for the duty calculations at import.

No revenue will be due where the goods are re-entered to IP or placed in a customs warehouse.

The MRN of the previous IP export declaration must be declared as a previous document in D.E. 2/1.

Goods must return in an un-altered state from export, to the Union within 3 years of export (unless a waiver has been granted). A period of 6 years is allowed for Crown Servants.

No changes may be made to the goods, other than to maintain them in the same working condition as they were exported.

No changes may be made to the goods that will increase the value or upgrade the specification.

Please see Notice 236 for additional conditions for eligibility for RGR.

These notes must be read in conjunction with the appropriate 4-digit Procedure Code completion notes used on the declaration (D.E. 1/10).

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Specific Fields in the declaration/notes on completion:**

Additional Information (D.E. 2/2): The following AI statement codes may be required, enter:

Coverage	AI statement code	Details to be declared
Relief claimed under Returned Goods Relief. Waiver of time limit claimed.	GEN03	Enter 'Waiver of time limit claimed'
Relief claimed under Returned Goods Relief. RGR time limit extension to 6 years claimed by Crown Servants <i>Note: Crown Servants include diplomatic staff, armed forces, embassy and consular personnel. See Customs Information Paper 2017, no. 28 for details</i>	GEN3C	Enter 'RGR 6-year time limit claimed: Crown Servant'
Duty calculation override <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i> When used with this Additional Procedure Code. The declared values or prices in D.E. 4/4 must be the values or prices of the processed/compensating products exported under Inward Processing, and now being released to Free-Circulation.	OVR01	Enter 'Duty Override claimed' followed by a plain text description of the reason for the override. For example: Duty override claimed Inward Processing

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Inward Processing declarations where the value for duty purposes is based on the value of the processed product at the time of export from the EU, enter:

Document code	Document identifier:	Document status
9WKS	Reference number of the commercial records detailing the duty calculation	the document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate

**Notes:**

For goods entered to Additional Procedure Code F04, import duty will be payable based on the value and classification of the processed product at the time of export from the EU. If paying duty based on the value and classification of the goods as originally entered to Inward Processing, then use Additional Procedure Code F07 rather than F04

No revenue will be due where the goods are re-entered to IP or placed in a customs warehouse.

The MRN of the previous IP export declaration must be declared as a previous document in D.E. 2/1.

Additional Procedure Code F04 can only be used with Requested and Previous Procedure codes (D.E. 1/10): 5100, 5111, 6111, 6131, 7123.

If claiming Returned Goods Relief together with Onward Supply Dispatch (Requested Procedure Code) 01, or Onward Supply Relief (Requested Procedure Code) 42, then use Additional Procedure Code 63P instead of F04.

**F05: Returned Goods Relief (RGR); Duty, VAT & Excise relief (where applicable)****Description of Procedure:**

RGR: Relief from import duties for returned goods RGR: Relief from import duties and from VAT and/or excise duties for returned goods (Art. 203 of EU Reg. No. 952/2013 (Union Customs Code (UCC)) and Article 143(1)(e) (Directive 2006/112/EC).

**Goods covered:**

Goods that were in free circulation when previously exported from the EU or a territory with which it has formed a Customs Union, which are now being entered for free circulation on re-import within 3 years (6 years for Crown Servants) of them being exported from the territory of the EU (see below if longer than 3 years), and have not undergone any process or repair outside that territory other than to maintain the goods.

**Conditions for Use:**

This Additional Procedure Code is used to claim duty (and where applicable VAT and/ or excise duty) relief under RGR with simultaneous release for free circulation of goods re-imported in an unaltered state, (Article 203 EU Reg. No. 952/2013 (UCC)).

Any customs duties or other charges previously refunded at export must be repaid prior to the release of the goods.

Any customs duties not relieved under RGR must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC)), in order for the goods to be released to this procedure.

Evidence must be available to demonstrate the Union status of the goods at their original export. The MRN of the export declaration must be declared as a previous document in D.E. 2/1.

Goods must return in an un-altered state, to the Union within 3 years of export (unless a waiver has been granted). A period of 6 years is allowed for Crown Servants.

No changes may be made to the goods, other than to maintain them in the same working condition as they were exported.

No changes may be made to the goods that will increase the value or upgrade the specification.

In order to be eligible for VAT relief at re-import, the legal declarant at export and re-import must be the same entity (the EORI number or named person shown in D.E. 3/1 or 3/2 at export and 3/15 or 3/16 at import must be the same).

VAT relief cannot be claimed if the goods were sold while outside the European Union unless the specific conditions in section 6 of Notice 236 are met.

Please see Notice 236 for additional conditions for eligibility for RGR.

These notes must be read in conjunction with the appropriate 4-digit Procedure Code completion notes used on the declaration (D.E. 1/10).

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under RGR must be held.

Goods must not have been exported for the purpose of repair or process.

Any revenue re-claimed at export must be re-paid at import (for example, VAT zero-rated for export must be paid at re-import).

Where the Additional Declaration Type used in D.E. 1/2 is: C, F, Y or Z, authorisation to use the Simplified Declaration Procedures (SDP) or Entry in Declarant's Records (EIDR) must also be held.

Where an INF document code is declared in D.E. 2/3, Entry in Declarant's Records (EIDR) may not be used.

Entry in Declarant’s Records (EIDR) can only be used where the excise goods are being removed from customs warehouse.

**Notices:**

Notice 236: Returned Goods Relief

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

The following AI statements may be required in D.E. 2/2 where a waiver of the 3-year time limit is being claimed:

Description and usage of code	AI statement code	Details to be entered on the declaration
Relief claimed under Returned Goods Relief. Waiver of time limit claimed.	GEN03	Enter ‘Waiver of time limit claimed’
Relief claimed under Returned Goods Relief. RGR time limit extension to 6 years claimed by Crown Servants <i>Note: Crown Servants include diplomatic staff, armed forces, embassy and consular personnel. See Customs Information Paper 2017, no. 28 for details</i>	GEN3C	Enter ‘RGR 6-year time limit claimed: Crown Servant’

**Notes:**

If the goods are not eligible for VAT and/ or excise duty relief, Additional Procedure Code F01 should be used instead.

If claiming Returned Goods Relief together with Onward Supply Dispatch (Requested Procedure Code) 01, or Onward Supply Relief (Requested Procedure Code) 42, then use Additional Procedure Code 63P instead of F04.

If claiming Returned Goods Relief together with End Use, then use Additional Procedure Code 1RL instead of F05.

Additional Procedure Code F05 can only be used with Requested and Previous Procedure codes (D.E. 1/10): 5100, 6110, 6111, 6123, 7123

**F06: Excise goods moving under an excise duty suspension**

**Description of Procedure:**

To move excise goods under an excise duty suspension arrangement from the place of importation

**Goods covered:**

A movement of excise goods under an excise duty suspension arrangement from the place of importation to their final destination or to an approved excise warehouse

**Conditions for Use:**

The conditions in the Excise Notices listed below must be met.

Movements of goods under excise duty suspension must be made using the Excise Movement and Control System (EMCS).

Goods may only move under excise duty suspense when the movement is started by an excise registered consignor on EMCS

**Restrictions on usage:**

Goods may not be moved under excise duty suspension unless an excise registered consignor has registered the movement on EMCS

Entry in Declarant’s Records (EIDR) can only be used where the excise goods are being removed from customs warehouse.

**Notices:**

Excise Notice 179: motor and heating fuels - general information and accounting for excise duty and VAT.

Excise Notice 179a: aviation turbine fuel.

Excise Notice 179e: biofuels and other fuel substitutes.

Excise Notice 196: excise goods - registration and approval of warehousekeepers, warehouse premises, owners of goods and registered consignors.

Excise Notice 197: receipt into and removal from an excise warehouse of excise goods.

Excise Notice 476: Tobacco Products Duty.

Excise Movement and Control System: how to register and use:

<https://www.gov.uk/guidance/excise-movement-and-control-system-how-to-register-and-use>

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

Description and usage of code	AI statement code	Details to be entered on the declaration
Excise Registered Consignor	ECONR	Enter the Identification No. of the excise registered consignor

**Notes:**

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information).

Where the goods are being dispatched to a Special Fiscal Territory then preference code “500” should be declared in D.E. 4/17 and Additional Procedure Code F15 should also be declared in D.E. 1/11

Additional Procedure Code F06 can only be used with Requested and Previous Procedure codes (D.E. 1/10): 0100, 0121, 0151, 0153, 0154, 0171, 0178, 4200, 4251, 4253, 4254, 4271, 4278

**F07: Inward Processing; customs debt under Article 86(3) of the Code; Processed products returning to the EU****Description of Procedure:**

Processed products which return to the European Union after having been previously re-exported after an inward processing procedure where the import duty is determined in accordance with Article 86(3) & Article 205(2) of EU Reg. No. 952/2013 (Union Customs Code (UCC)).

**Goods covered:**

Goods previously placed under inward processing, subsequently exported from the EU, which are now returning to the EU where the customs debt is incurred on the basis of Article 86(3) of the UCC:

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Conditions for Use:**

This Additional Procedure Code is used to claim a reduced valuation for duty purposes under RGR with simultaneous release for free circulation of goods re-imported in an unaltered state, where the goods were previously exported under IP (Article 203 EU Reg. No. 952/2013 (UCC)).

The customs value at re-importation may be based upon the raw materials originally entered to IP where the declarant has opted to use the Article 86(3) customs debt rules, as laid down in EU Reg. No. 952/2013.

Additional Procedure Code F44 must also be declared in D.E. 1/11 when using F07 at re-import.

The description and particulars of the goods entered on the re-import declaration must be completed on the basis of the details declared at export. However, the customs duty calculation may be based upon the details of the goods originally entered to IP.

Evidence must be available to demonstrate the status of the goods at their original export.

No revenue will be payable where the goods are re-entered to IP or placed in a customs warehouse.

The MRN of the IP export declaration must be declared as a previous document in D.E. 2/1.

F07 may only be used at re-import where Additional Procedure Code F44 was declared on both the original declaration entering the goods to IP as well as the export declaration.

Goods must return in an un-altered state from export, to the Union within 3 years of export (unless a waiver has been granted). A period of 6 years is allowed for Crown Servants.

No changes may be made to the goods, other than to maintain them in the same working condition as they were exported.

No changes may be made to the goods that will increase the value or upgrade the specification.

Please see Notice 236 for additional conditions for eligibility for RGR.

These notes must be read in conjunction with the appropriate 4-digit Procedure Code completion notes used on the declaration (D.E. 1/10).

**Restriction on Usage:**

Where F44 was not used to enter the goods to IP originally or was not declared on the previous export declaration, the goods are not eligible for F07 on re-import. Additional Procedure Code F04 must be used instead.

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Coverage	AI statement code	Details to be declared
Relief claimed under Returned Goods Relief. Waiver of time limit claimed.	GEN03	Enter 'Waiver of time limit claimed'
Relief claimed under Returned Goods Relief. RGR time limit extension to 6 years claimed by Crown Servants <i>Note: Crown Servants include diplomatic staff, armed forces, embassy and consular personnel. See Customs Information Paper 2017, no. 28 for details</i>	GEN3C	Enter 'RGR 6-year time limit claimed: Crown Servant'
<i>Use with A.86(3) UCC debt rules only:</i> Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules	GEN86	Enter 'Article 86(3)'
Duty calculation override Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure. When used with this Additional Procedure Code, the declared values or prices in D.E. 4/4 must be the values or prices of the processed/ compensating products exported under Inward Processing, and now being released to Free-Circulation.	OVR01	Enter 'Duty Override claimed' followed by a plain text description of the reason for the override. For example: Duty override claimed Inward Processing

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Inward Processing declarations where Article 86(3) UCC customs debt rules are being used:

Enter:

Document code	Document identifier:	Document status
9WKS	Reference number of the commercial records detailing the duty calculation	the document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate

**Notes:**

For goods entered to Additional Procedure Code F04, import duty will be payable based on the value and classification of the goods originally imported into Inward Processing.

If paying duty based on the value of the processed product at the time of re-export from the EU, then use Additional Procedure Code F04 rather than F07

No revenue will be payable where the goods are re-entered to IP or placed in a customs warehouse.

The MRN of the IP export declaration must be declared as a previous document in D.E. 2/1.

If claiming Returned Goods Relief together with Onward Supply Dispatch (Requested Procedure Code) 01, or Onward Supply Relief (Requested Procedure Code) 42, then use Additional Procedure Code 63P instead of F04.

Additional Procedure Code F07 can only be used with Requested and Previous Procedure codes (D.E. 1/10): 5100, 5111, 6111, 6131, 7123

**F15: Trade with Special Fiscal Territories and territories with which the EU has formed a Customs Union****Description of Procedure:**

Goods being declared in the context of trade with special fiscal territories or territories with which the EU has formed a Customs Union (Article 1 (3) of EU Reg. No. 952/2013 (Union Customs Code)).

**Goods covered:**

This Additional Procedure Code must be used when declaring goods in the context of trade with Special Fiscal Territories or territories with which the EU has formed a Customs Union.

**Conditions for Use:**

F15 must be used to identify:

- Goods entering the UK from a Special Fiscal territory or territory with which the EU has formed a Customs Union.
- Goods are being onward dispatched to a Special Fiscal territory or territory with which the EU has formed a Customs Union
- Wherever the goods are declared with code 'CO' in D.E. 1/1 (Declaration Type)
- Wherever an H5 declaration category data set is used.

**Restrictions on usage:**

When goods are also moving in excise duty suspense, F06 must be declared with F15 in D.E. 1/11 (Additional Procedure Code).

Additional Procedure Code F15 cannot be used with Entry in Declarant's Records (EIDR), where the Procedure Code entered in D.E. 1/10 begins with (Requested Procedures) 01, 07 or 42.

**Notes:**

Additional Procedure Code F15 can only be used with Requested and Previous Procedure codes (D.E. 1/10): 0100, 0121, 0151, 0153, 0154, 0171, 0178, 0700, 0721, 0751, 0753, 0754, 0771, 0778, 4000, 4051, 4053, 4054, 4071, 4078, 4200, 4221, 4251, 4253, 4254, 4271, 4278, 5100, 5111, 5121, 5151, 5153, 5154, 5171, 5178, 5300, 5351, 5353, 5354, 5371, 5378, 6110, 6111, 6121, 6122, 6123, 6131, 7100, 7110, 7121, 7122, 7123, 7151, 7153, 7154, 7171, 7178.



**F21: Exemption from import duties; products taken from the sea by EU vessels; territorial waters outside the EU**

**Description of Procedure:**

Simultaneous release for free circulation and home use of products of sea-fishing and other products, taken from the territorial sea of a country or territory outside the customs territory of the Union, by vessels solely registered or recorded in a Member State and flying the flag of that Member State claiming an exemption from import duties.

**Goods covered:**

Products of sea-fishing and other products, taken from the territorial sea of a country or territory outside the customs territory of the Union, by vessels solely registered or recorded in a Member State and flying the flag of that Member State claiming an exemption from import duties.

**Restrictions on use:**

Products of sea fishing and other products must have been removed from the sea by a vessel which is solely registered or recorded in an EU Member State and must be flying the flag of that Member State.

Cannot be used with EIDR where a licence or certificate is required at the time the imported goods are released to free circulation (Controlled goods may only be entered using SDP)

**Notes:**

Proof of the customs status of the goods must comply with Commission Delegated Regulation (EU) No. 2015/2446, Article 130.

Additional Procedure Code F21 provides relief from import duty. VAT is not relieved by this goods treatment, but goods can still be zero rated when they meet the necessary conditions using a National Additional Code in D.E. 6/17 (see Appendix 19: D.E. 6/17: National Additional Codes.

Additional Procedure Code F21 can only be used with Requested and Previous Procedure codes (D.E. 1/10): 0100, 0171, 0178, 4000, 4071, 4078, 4200, 4271, 4278

**F22: Exemption from import duties; products obtained or produced from products taken from the sea by EU vessels (factory ships)**

**Description of Procedure:**

Simultaneous release for free circulation and home use, with exemption from import duties, of products obtained from products of sea-fishing and other products taken from the territorial sea of a country or territory outside the customs territory of the Union on board factory-ships registered or recorded in a Member State and flying the flag of the Member State.

**Goods covered:**

Products obtained from products of sea-fishing and other products taken from the territorial sea of a country or territory outside the customs territory of the Union on board factory-ships registered or recorded in a Member State and flying the flag of that Member State.

For example: Release for free circulation of fish caught in the Mediterranean Sea within the territorial waters of a third country by and processed on a factory ship registered in Spain

Cannot be used with EIDR where a licence or certificate is required at the time the imported goods are released to free circulation (Controlled goods may only be entered using SDP)

**Restrictions on use:**

Products of sea fishing and other products must have been removed from the sea by a vessel which is solely registered or recorded in an EU member state and must be flying the flag of that state.

The factory ship processing the products taken from the sea by an EU vessel must also be registered to an EU Member State and be flying the flag of that Member State.

**Notes:**

Proof of the customs status of the goods must comply with Commission Delegated Regulation (EU) No. 2015/2446, Article 130.

Additional Procedure Code F22 provides relief from import duty. VAT is not relieved by this goods treatment, but goods can still be zero rated when they meet the necessary conditions using a National Additional Code in D.E. 6/17 (see Appendix 19: D.E. 6/17: National Additional Codes.

Additional Procedure Code F22 can only be used with Requested and Previous Procedure codes (D.E. 1/10): 0100, 0171, 0178, 4000, 4071, 4078, 4200, 4271, 4278

**F44: Inward Processing; customs debt under Article 86(3) of the Code**

**Description of Procedure:**

Processed products placed under or removed from Inward Processing, where the import duty is determined in accordance with Article 86(3) & Article 205(2) of EU Reg. No. 952/2013 (UCC).

**Goods covered:**

Goods placed under or removed from inward processing where the customs debt is incurred on the basis of Article 86(3) customs debt rules as laid down in EU Reg. No. 952/2013.

**Conditions of Use:**

Additional Procedure Code F44 must be declared in D.E. 1/11 on the declaration placing the goods under IP in order to qualify to use the Article 86(3) customs debt rules on diversion

Additional Procedure Code F44 may only be declared where expressly stated in the Inward Processing authorisation.

**Restrictions on Usage:**

Additional Procedure Code F44 may not be used on the diversion to Free Circulation declaration unless F44 was also quoted on the original declaration (in D.E.1/11 (Additional Procedure Code) placing the goods under IP.

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Coverage	AI statement code	Details to be declared
<p><i>Use with A.86(3) UCC debt rules only:</i> Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules</p>	GEN86	Enter 'Article 86(3)'
<p>Duty calculation override <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.</i></p>	OVR01	<p>Enter 'Duty Override claimed' followed by a plain text description of the reason for the override.  For example: Duty override claimed Inward processing</p>

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Inward Processing declarations where Article 86(3) UCC customs debt rules are being used:

Enter:

Document code	Document identifier:	Document status
9WKS	Reference number of the commercial records detailing the duty calculation	the document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate

**Notes:**

Additional Procedure Code F44 can only be used with Requested and Previous Procedure codes (D.E. 1/10): 0151, 0154, 0751, 0754, 4051, 4054, 4251, 4254, 4451, 4454, 5100, 5111, 5121, 5151, 5153, 5154, 5171, 5178, 5351, 5354, 7151, 7154.

**F45: Exemption from import VAT for goods claiming relief from import duty under Council Reg. (EC) No. 1186/2009**

**Description of Procedure:**

Simultaneous release for free circulation and home use where an exemption from import VAT is claimed in specific circumstances

**Goods covered:**

Exemption from value added tax (VAT) on the final importation of certain goods (Council Directive 2009/132/EC (11)): The application of VAT relief to eligible goods in the C-Series Additional Procedure Code reliefs.

**Conditions:**

Additional Procedure Code F45 may only be used where the D.E. 1/11 (Additional Procedure Code) rules under the corresponding C series relief specifically permits relief from import VAT.

**Restriction on usage:**

Additional Procedure Code F45 may only be used with C-series D.E. 1/11 Additional Procedure Codes F45 may only be used to claim import VAT relief when the C-series code specifically permits the use of code F45

Additional Procedure Code F45 may not be used to claim import VAT relief where not expressly stated in the relevant C-series D.E. 1/11 Additional Procedure Code.

Additional Procedure Code F45 may only be used with Simplified Declaration Procedure (SDP) and Entry in Declarant's Records (EIDR) where the C-series Additional Procedure Code permits use with these declaration types.

If the C-series Additional Procedure Code being declared in partnership with F45 does not permit use with SDP or EIDR, Additional Procedure Code F45 is also prohibited for that goods treatment.

**Notes:**

Additional Procedure Code F45 can only be used with Requested and Previous Procedure codes (D.E. 1/10): 4000, 4051, 4053, 4071, 4078

**Additional Procedure Code 0-Series**

This Appendix contains the specific completion rules instructions for the 0-series National Additional Procedure Codes for Data Element 1/11 for Imports.

Use the index list below and the Additional Procedure Codes completion notes to help you identify the correct code to use and for guidance on how to complete the declaration.

This Appendix includes Additional Procedure Codes:

000: No other Additional Procedure Code applies .....	2
0GD: Certain goods consigned to other Government Departments and agencies .....	3

**Notes:**

The completion notes in this Appendix are a supplement to the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide.

This Appendix only contains any additional completion notes for each 3-digit Additional Procedure Code and **does not** constitute full guidance on how the declaration should be completed.

Where a single goods item requires the use of both Union and National Additional Procedure Codes, Union Codes (from [Appendix 2A: D.E. 1/11: Additional Procedure Codes: Union Codes](#)) should be declared first (see UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide, data element 1/11 for more details).

Only one 4-digit Procedure Code can be declared against each goods item in D.E. 1/10, however, this may be tailored to the specific circumstances for the goods treatment by the use of multiple Additional Procedure Codes in D.E. 1/11.

These completion notes are a supplement to the D.E. 1/10 Procedure Code Notes and therefore any instructions relating to the requested or previous procedure included against the relevant D.E. 1/10 Procedure Code (see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#)) must also be followed.

The D.E. 1/10 completion notes are not repeated against or superseded by the D.E. 1/11 completion notes.

**000: No other Additional Procedure Code applies**

**Description of Procedure:**

This is the default code that is used where there are no additional conditions to be applied to the requested and previous procedure.

**Conditions for use:**

This Additional Procedure Code is used with D.E. 1/10 Procedure Codes to declare that there are no conditions applicable beyond those covered by the 4 digit procedure code.

**Restrictions of Usage:**

This Additional Procedure Code must not be used if any other Additional Procedure Code is being declared in D.E. 1/11

This Additional Procedure Code must not be used with Procedure Codes in the 53 series

**Notes**

Declaration data will be determined by the D.E. 1/10 Procedure code

Additional Procedure Code 000 can only be used with Requested and previous procedure codes (D.E. 1/10):0100; 0121; 0151; 0153; 0154; 0171; 0178; 0700; 0721; 0751; 0753; 0754; 0771; 0778; 4000; 4051; 4053; 4054; 4071; 4078; 4200; 4221; 4251; 4253; 4254; 4271; 4278; 4400; 4421; 4422; 4451; 4453; 4454; 4471; 4478; 5100; 5111; 5121; 5151; 5153; 5154; 5171; 5178; 6110; 6111; 6121; 6122; 6123; 6131; 7100; 7110; 7121; 7122; 7123; 7151; 7153; 7154; 7171; 7178

**OGD: Certain goods consigned to other Government Departments and agencies**

**Description of Procedure:**

Goods consigned to certain home and commonwealth government offices and agencies.

**Goods covered:**

- Cinematograph films and magnetic tapes consigned to certain home and commonwealth government offices and agencies (including films re-imported by the Services Kinema Corporation and the Royal Naval Film Corporation) removed to the importer’s premises for identification and assessment for any charges due.
- Importations by the Royal Botanic Gardens.
- Re-importations of exhibition goods by the Central Office of Information (COI).
- Other goods consigned to other government departments removed to the importer’s premises for identification and assessment of any charges due.

**Conditions for Use:**

For goods entered to this Additional Procedure Code, a manifest of packing list detailing the goods being imported must be provided with the declaration (see D.E. 2/3 Document Codes below)

**Restrictions on usage:**

Use of this Additional Procedure Code is restricted to goods consigned to other government departments and agencies.

This Additional Procedure Code cannot be used with Simplified Declaration Procedures (SDP) or Entry in Declarant’s Records (EIDR) unless the declaration is being submitted by an Indirect Representative (code ‘3’ declared in D.E. 3/21 (Representative Status)).

**Notices:**

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**Specific fields in the declaration/notes on completion**

**Additional Information (D.E. 2/2):**

Where import duty and/ or Import VAT and Excise duty relief (where applicable) are being claimed, enter the appropriate AI statement codes from the table below as evidence of the goods eligibility to claim the relief:

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
<p>Relief/ Suspension of Customs Duty Claimed. This code is only to be used in conjunction with code 1RC in D.E. 1/11 (Additional Procedure Code).</p> <p><i>Note: This AI statement and Additional Procedure Code 1RC may only be used where there is no alternative Additional Procedure Code available.</i></p> <p><i>The use of this AI code and Additional Procedure Code 1RC is a statement that the goods are eligible to a relief/ suspension of customs duty. Failure to meet the conditions of the relief/ suspension may result in a demand for any relieved duties and sanctions for non-compliance being issued.</i></p>	RCD01	Enter ‘Relief from Customs Duty claimed’ followed by the reason for the claim.

Coverage	AI statement code	Details to be declared
<p>Relief/ Suspension of Excise Duty Claimed. This code is only to be used in conjunction with code 1RE in D.E. 1/11 (Additional Procedure Code).</p> <p><i>Note: This AI statement and Additional Procedure Code 1RE may only be used where expressly instructed by the Additional Procedure Codes in Appendix 2: D.E. 1/11: Additional Procedure Codes.</i></p> <p><i>The use of this AI code and Additional Procedure Code 1RE is a statement that the goods are eligible to a relief/ suspension of excise duty. Failure to meet the conditions of the relief/ suspension may result in a demand for any relieved duties and sanctions for non-compliance being issued.</i></p>	<p>RED01</p>	<p>Enter 'Relief from Excise Duty claimed' followed by the reason for the claim.</p>
<p>Relief/ Suspension of Import VAT claimed or Claim to a reduced rate/ value for Import VAT This code is only to be used in conjunction with code 1RV in D.E. 1/11 (Additional Procedure Code).</p> <p><i>Note: This AI statement and Additional Procedure Code 1RV may only be used where expressly instructed by the Additional Procedure Codes in Appendix 2B: D.E. 1/11: Additional Procedure Codes: National Codes.</i></p> <p><i>The use of this AI code and Additional Procedure Code 1RV is a statement that the goods are eligible to a relief/ suspension/ reduced rate or value for import VAT. Failure to meet the conditions of the relief/ suspension/ reduction may result in a demand for any revenue relieved or suspended and sanctions for non-compliance being issued.</i></p>	<p>RVAT1</p>	<p>Enter 'Relief from Import VAT claimed' followed by the reason for the claim or Enter 'Claim to a reduced rate/ value for import VAT'</p>

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Goods Manifest:

Packing lists, manifests and/or insurance documents detailing items within the consignments should be attached as appropriate, especially to identify any goods outlined above under 'Goods covered'.

These should be declared using the relevant document codes between N235 – N787 as appropriate. The document codes which may be used, and their completion instructions may be found in Appendix 5A: D.E. 2/3 Documents and Other Reference Codes (Union).

1: D.E. 1/10: Requested and Previous Procedure Codes for details).



Where import duty and/ or Import VAT and Excise duty relief (where applicable) are being claimed, enter the appropriate document codes from the table below as evidence of the goods eligibility to claim the relief:

<b>Document code</b>	<b>Description and Usage of Code</b>	<b>Details to be entered</b>
9AID	Evidence required by Procedure or Additional Procedure Code (D.E. 1/10 and D.E. 1/11) instructions for claiming relief from all charges except VAT.	Reference details: Enter the reference number of the document supporting the claim to relief.  Use one of the following status codes, (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations): JP – Evidence required is available from trader UP – Evidence required is unavailable.
9AIE	Evidence required by Procedure or Additional Procedure Code (D.E. 1/10 and D.E. 1/11) instructions, relief from Excise Duty.	Reference details: Enter the reference number of the document supporting the claim to relief.  Use one of the following status codes, (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations): JP – Evidence required is available from trader UP – Evidence required is unavailable.
9AIV	Evidence required by Procedure or Additional Procedure Code (D.E. 1/10 and D.E. 1/11) instructions or claiming relief from VAT.	Reference details: Enter the reference number of the document supporting the claim to relief.  Use one of the following status codes, (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations): JP – Evidence required is available from trader UP – Evidence required is unavailable.

**Additional documents needed**

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**Security needed**

Article 89(7) exempts States and other government bodies from the requirement to provide a guarantee. This requirement will only be waived where the government body is the Importer (shown in D.E. 3/15 or 3/16).

**VAT**

VAT will not be collected on the customs declaration, this will be accounted for outside the declaration process.

**Post clearance action:**

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**Notes:**

Additional Procedure Code OGD can only be used with Requested and Previous Procedure code (D.E. 1/10): 40 00

**Additional Declaration Type B or E (D.E. 1/2) Modified I1 Data Set:**

Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code.

The modified I1 data set may not be used where any commodities subject to prohibitions, restrictions or licencing conditions are being imported.

Additional Declaration Types B and E are only allowed with Additional Procedure Code C30, where the D.E. 1/10 Procedure Completion notes specify that a type B or E, Occasional Use Simplified Declaration, may be used in the completion rules for D.E. 1/2.

Where the D.E. 1/10 Procedure Code Completion Notes permit the use of Additional Declaration Types B or E and a Simplified Declaration (Occasional Use) is being declared, the modified I1 data set, as specified in the D.E. 1/10 Procedure Code completion rules must be followed (see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) for details).

**Additional Procedure Code 1-Series**

This Appendix contains the specific completion rules instructions for the 1-series National Additional Procedure Codes for Data Element 1/11 for Imports.

Use the index list below and the Additional Procedure Codes completion notes to help you identify the correct code to use and for guidance on how to complete the declaration.

This Appendix includes Additional Procedure Codes:

1AT: ATA carnet .....	3
1BN: Fresh bananas without a weight certificate.....	4
1CD: Controlled drugs using Simplified Procedures .....	6
1CG: Controlled Goods using Simplified Procedures.....	8
1CL: Taxable commodities for climate change levy, with or without a claim to levy relief. ....	9
1DP: Goods imported under diplomatic privilege (official use).....	11
1ES: Goods imported for or on behalf of the European Space Agency (ESA) or by Astrium Ltd for use in INTELSAT project.....	13
1EX: Mineral (Hydrocarbon) oil imported for heating use for which Excise Duty relief is claimed on entry to an excise warehouse .....	15
1IE: IP prior import equivalence (IM/EX) .....	16
1IL: Single recipient low value in excess of £15 but not exceeding £135 .....	18
1LV: Low Value Bulking Imports (LVBI) in excess of £15 but not exceeding £135 .....	20
1MO: Goods imported by the MoD (MoD VAT postponed accounting) .....	23
1MP: Compensating products obtained from milk and milk products (EX/IM). ....	24
1NC: Equipment imported for certain NATO contracts and projects .....	26
1NN: Goods imported for non-NATO authorised countries (official use) .....	28
1NO: Goods imported for US and other NATO visiting forces (official use).....	29
1NP: Goods imported for NATO visiting forces entitled personnel (personal use).....	30
1NV: Tariff Chapters 8703 (motor cars) and 8711 (motor cycles) permanently imported .....	32
1PF: Goods of an aggregate value not exceeding £630 (700 euros) intended solely for personal or family use.....	33
1PO: Goods entered to IP imported using the international mail procedure. ....	36
1RC: Relief from Customs Duty.....	37
1RE: Relief from Excise Duty .....	38
1RL: Duty & VAT Relief (RGR with End Use).....	40
1RV: Relief from VAT (Reduced value for VAT or exemption is claimed) .....	44
1SC: Consignments entered under the provisions of the split consignment facility.....	46
1SW: Goods imported under the shipwork or platform end-use procedure .....	48
1TO: Hydrocarbon oils imported under the 'Tied Oil' scheme for Excise Duty relief.....	50
1VW: Goods liable to VAT only, declared for customs warehousing, or removed from customs warehousing.....	52

1XT: More than 1 previous procedure involving Temporary Admission .....	53
1XW: More than 1 previous procedure involving Customs Warehousing.....	55

**Notes:**

The completion notes in this Appendix are a supplement to the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide.

This Appendix only contains any additional completion notes for each 3-digit Additional Procedure Code and **does not** constitute full guidance on how the declaration should be completed.

Where a single goods item requires the use of both Union and National Additional Procedure Codes, Union Codes (from [Appendix 2A: D.E. 1/11: Additional Procedure Codes: Union Codes](#)) should be declared first (see UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide, data element 1/11 for more details).

Only one 4-digit Procedure Code can be declared against each goods item in D.E. 1/10, however, this may be tailored to the specific circumstances for the goods treatment by the use of multiple Additional Procedure Codes in D.E. 1/11.

These completion notes are a supplement to the D.E. 1/10 Procedure Code Notes and therefore any instructions relating to the requested or previous procedure included against the relevant D.E. 1/10 Procedure Code (see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#)) must also be followed.

The D.E. 1/10 completion notes are not repeated against or superseded by the D.E. 1/11 completion notes.

**1AT: ATA carnet**

**Description of Procedure:**

Goods imported or re-imported on an ATA carnet.

**Goods covered**

Goods imported or re-imported on an ATA carnet where inventory clearance is requested or where licences or certificates need to be declared for admissibility controls.

**Conditions for Use:**

For use on Import and export: customs clearance request (C21) at all locations with computerised inventory link.

This Additional Procedure Code should only be used for declaration purposes where documentary controls are required on licences or certificates for goods covered under an ATA Carnet (for examples animals, prohibitions and restrictions)

The ATA Carnet reference number should be entered in D.E. 2/1 as the previous document, see Appendix 3: D.E. 2/1: Previous Document Codes for details.

**Restrictions on usage:**

Use of this Additional Procedure Code is restricted to goods imported or re-imported on an ATA carnet.

This Additional Procedure Code is excluded from Simplified Declaration Procedures (SDP) and Entry in Declarant Records (EIDR).

**Notices:**

Notice 104: ATA and CPD Carnets

**Specific fields in the declaration/notes on completion**

**Additional Information (D.E. 2/2):**

For non-EU issued ATA carnets - where the carnet holder is not established in the EU an EORI completion number is not needed in D.E. 3/16 enter in D.E. 2/2:

Coverage	AI statement code	Details to be declared
Non-EU issued ATA carnets. See Additional Procedure Code (D.E. 1/11) 1AT	NEATA	Enter the non-EU country code of the importer followed by their name and address.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

This document code is only required where the ATA carnet number(s) have not been entered in D.E. 2/1 (Previous documents). Enter:

Document code	Document identifier	Document status
N955	Enter the reference number of the ATA carnet. Where a sequentially numbered range of carnets cover the goods enter the lowest to the highest reference numbers of the carnets concerned i.e. document code + 0054037-0054047: status code. Where carnets are not sequentially numbered enter the reference number of each carnet concerned.	Use status code AC (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definition), also enter the Carnet number.

**Additional documents needed**

The ATA Carnet must be presented.

**Security needed**

Security is provided for under the ATA carnet by the issuing association and international chain of Guaranteeing associations.

**Additional information**

-

**VAT**

-

**Post clearance action**

Temporarily imported goods must be produced to Customs and re-exported within the time limit allowed by customs. The officer at the port/airport must forward the detached importation voucher or re-importation voucher from the ATA carnet promptly to the:

National Carnet Unit 1st Floor  
Queens Dock  
Liverpool  
L74 4AG  
Telephone: 03000 579 060

**Notes:**

Additional Procedure Code 1AT can only be used with Requested and Previous Procedure code (D.E. 1/10): 01 00; 40 00; 42 00

**1BN: Fresh bananas without a weight certificate**

**Description of Procedure:**

Release to free circulation of fresh bananas without weight certificates.

**Goods covered**

Fresh bananas under commodity code 0803 9010 00, subject to import duty, authorised to be declared to free circulation without weight certificates.

**Conditions for Use:**

The entry must be completed as a full declaration although regular use of this Additional Procedure Code is limited to declarants who hold an authorisation under the Simplified Declaration Procedure (SDP).

The consignment must be weighed by an operator approved by customs for the purpose of weighing bananas with the certificates drawn up in line with the procedure laid down in Implementing Regulation 2015/2447, Annex 61-03.

Where the bananas are imported without a weight certificate at the time of release, a provisional weight must be declared in D.E. 6/1 (Net Mass). This may be calculated by using weight certificates from a previous consignment of bananas of the same type and origin.

The weight certificates showing the true weight of the consignment must be produced and submitted with an entry amendment to the National Clearance Hub within 10 calendar days of acceptance of the declaration.

**Restrictions on usage:**

Use of this Additional Procedure Code is restricted to imported fresh bananas under commodity code 0803 9010 00.

This Additional Procedure Code is excluded from Entry in Declarant Records (EIDR).

**Notices:**

VAT Notice 702: imports.

Notice 760: Customs Freight Simplified Procedures

Also see Importing bananas into the EU.

**Specific fields in the declaration/notes on completion**

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

For the Banana weighing certificate. Enter:

Document code	Document identifier	Document status
C046	Enter the reference number of the Banana weighing Certificate, if held. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned. Where a banana weighing certificate is not held enter "Not held" and produce weighing certificate within 10 days of import.	Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC, AE, AF, AG, AP, AS, AT, EA, EE, EL, EP, ES, GE, GP, IA, IE, IP, IS, JA, JE, JP, JS, LE, LP, SP, TP, XA, XB, XF, XU, XW, XX.

For Authorised Banana Weighers:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C526	e.g., GB	AWB	Provide the authorisation decision number for the Authorised Banana Weigher

**Additional documents needed**

-

**Security needed**

The duty calculated on the provisional weight given in D.E. 6/1 must be either paid outright or secured to release the consignment.

**Additional information**

-

**VAT**

-

**Post clearance action**

The banana weighing certificates (C046) must be presented to the National Clearance Hub with a post clearance amendment giving the true weight within 10 days of acceptance of the declaration.

**Notes:**

Additional Procedure Code 1BN can only be used with Requested and Previous Procedure code (D.E. 1/10): 01 00, 40 00, 40 71, 40 78, 42 00

**1CD: Controlled drugs using Simplified Procedures**

**Description of Procedure:**

Simplified Declaration Procedure (SDP) controlled drugs released to free circulation.

**Goods covered**

Controlled drugs eligible for clearance at the frontier under the Simplified Declaration Procedure (SDP) entered by or on behalf of authorised traders.

**Conditions for Use:**

The rules laid in the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide and [Appendix 21F: Declaration Category Data Sets I1](#) and its reference notes for the expanded data set for controlled goods which must be followed.

All normal supporting documentation must be produced with the customs declaration, including invoices, health certificates, licences and preference certificates.

A Supplementary Declaration using Additional Declaration Type Y in D.E. 1/2 is still required.

**Restrictions on usage:**

This Additional Procedure Code must only be used for the release to free circulation of importations of controlled drugs.

Other types of Controlled Goods must be imported using Additional Procedure Codes 1CG.

Where Controlled Drugs are being released to a special procedure, Additional Procedure Code 2CD must be used instead

This Additional Procedure Code is excluded from Entry in Declarant Records (EIDR).

**Notices:**

[Notice 760: Customs Freight Simplified Procedures.](#)

**Specific fields in the declaration/notes on completion**

The data elements needed to use this Additional Procedure Code are specified in the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide and [Appendix 21F: Declaration Category Data Sets I1](#) (please see the reference notes for the expanded data set for controlled goods

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Supporting documentation such as licences and certificates needed to release the goods to free circulation must be presented and declared in D.E. 2/3 on the simplified declaration.

Status Codes EA, IA, JA or UA should be declared on the supplementary declaration to evidence that the licences were previously declared on the simplified declaration.

This Additional Procedure code must also be declared on the Supplementary Declaration to support the Document Status code declared on the Supplementary Declaration.



As appropriate to the goods being declared, enter:

<b>Document code</b>	<b>Description and Usage of Code</b>	<b>Details to be entered</b>
<b>9112</b>	Drugs Precursor Chemicals Individual Licence.	Enter GBHOA followed by the licence number. If using more than one licence, then a separate 9112 entry in D.E. 2/3 is required for each licence.  Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC, AE, AF, AT, XX.
<b>9113</b>	Controlled Drugs Individual Licence.	Enter GBHCB followed by the licence number. If using more than one licence, then a separate 9113 entry in D.E. 2/3 is required for each licence.  Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AG, XW, XX.
<b>9114</b>	Controlled Drugs Open Individual Licence.	Enter GBHCE followed by the licence number. If using more than one licence, then a separate 9114 entry in D.E. 2/3 is required for each licence.  Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): FP, XW, XX.

**Additional documents needed**

Supporting documentation such as licences and certificates needed to release the goods to free circulation must be presented (as required) before gaining release of the goods.

**Security needed**

-

**Additional information**

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**VAT**

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**Post clearance action**

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**Notes:**

Additional Procedure Code 1CD can only be used with Requested and Previous Procedure code (D.E. 1/10): 01 00; 40 00; 42 00

### **1CG: Controlled Goods using Simplified Procedures**

#### **Description of Procedure:**

Simplified Declaration Procedure (SDP) controlled goods released to free circulation.

#### **Goods covered**

- Goods eligible for clearance under the SDP entered by or on behalf of authorised CFSP traders that are needed to be presented at the frontier for specific pre-clearance and Border Inspection Post (BIP) controls.
- Excise goods released at the border under SDP.

#### **Conditions for Use:**

The rules laid in the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide and [Appendix 21F: Declaration Category Data Sets I1](#) and its reference notes for the expanded data set for controlled goods which must be followed.

All necessary supporting documentation must be produced with the customs declaration, including invoices, health certificates, licences and preference certificates.

A Supplementary Declaration using Additional Declaration Type Y in D.E. 1/2 is still required.

#### **Restrictions on usage:**

This Additional Procedure Code must only be used for the release to free circulation of importations of controlled goods.

Controlled Drugs must be imported using Additional Procedure Codes 1CD.

Where Controlled Goods are being released to a special procedure, Additional Procedure Code 2CG must be used instead

This Additional Procedure Code is excluded from Entry in Declarant Records (EIDR).

#### **Notices:**

[Notice 760: Customs Freight Simplified Procedures.](#)

#### **Specific fields in the declaration/notes on completion**

The data elements needed to use this Additional Procedure Code are specified in the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide and [Appendix 21F: Declaration Category Data Sets I1](#) (please see the reference notes for the expanded data set for controlled goods

#### **Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Supporting documentation such as licences and certificates needed to release the goods to free circulation must be presented and declared in D.E. 2/3 on the simplified declaration.

Status Codes EA, IA, JA or UA should be declared on the supplementary declaration to evidence that the licences were previously declared on the simplified declaration.

This Additional Procedure code must also be declared on the Supplementary Declaration to support the Document Status code declared on the Supplementary Declaration.

#### **Additional documents needed**

Supporting documentation such as licences and certificates needed to release the goods to free circulation must be presented (as required) before gaining release of the goods.

#### **Security needed**

-

#### **Additional information**

-

**VAT**

-

**Post clearance action**

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**Notes:**

Additional Procedure Code 1CG can only be used with Requested and Previous Procedure code (D.E. 1/10): 01 00; 07 00; 40 00; 42 00

**1CL: Taxable commodities for climate change levy, with or without a claim to levy relief.**

**Description of Procedure:**

Taxable commodities for climate change levy purposes, for instance electricity, natural gas as supplied by gas utilities, petroleum and hydrocarbon gas in a liquid state, coal and lignite, coke and semi-coke of coal or lignite, and petroleum coke.

**Goods covered:**

- Taxable commodities for climate change levy purposes, for instance electricity, natural gas as supplied by gas utilities, petroleum and hydrocarbon gas in a liquid state, coal and lignite, coke and semi-coke of coal or lignite, and petroleum coke.
- Solid fuel liable to Climate Change Levy, Customs Duty and/or VAT, being removed from a customs warehouse by payment of, and accounting for Climate Change Levy (whether levy is due, full relief claimed, or reduced rate claimed), and payment of any other import charges.

**Conditions for Use:**

Use of this Additional Procedure Code may constitute a:

- Declaration for payment of, or accounting for, climate change levy, whether levy is due, full relief or reduced rate claimed, and any other import charges.
- Declaration that the imported commodities are eligible for full relief, or the reduced rate of levy
- Request for the 14 day election procedure for time of supply chosen by consignees registered for levy purposes, the levy due to be subsequently declared and paid on form CCL 100 Climate change levy return

**Restrictions on usage:**

Use of this Additional Procedure Code is solely for taxable commodities requiring climate change levy.

This Additional Procedure Code is excluded from Simplified Declaration Procedures (SDP) and Entry in Declarant Records (EIDR).

**Notices:**

[Notice CCL1](#)

[Notice 3001: customs special procedures for the Union Customs Code](#)

**Specific fields in the declaration/notes on completion**

**Additional Information (D.E. 2/2):**

As appropriate, enter:

Coverage	AI statement code	Details to be declared
Full rate of levy is being declared and paid at import. See Additional Procedure Code (D.E. 1/11) 1CL	CCLFL	Enter 'Levy relief not claimed'

Coverage	AI statement code	Details to be declared
Where partial relief from climate change levy is claimed for approved entities. See Additional Procedure Code (D.E. 1/11) 1CL	CCLPR	Enter 'Partial levy relief claimed' followed by the agreement number with the Environment Agency.
Relief from the full rate of levy is being claimed. See Additional Procedure Code (D.E. 1/11) 1CL	CCLFC	Enter 'Waste Coal valued under £15 per tonne'
Request for the 14-day election procedure by consignees registered for levy purposes. See Additional Procedure Code (D.E. 1/11) 1CL	CCL14	Enter '14-day election procedure requested' and the number of the levy registration certificate
CCL DEFRA facility	GEN18	Enter the appropriate facility number allocated by DEFRA in relation to a climate change levy agreement.
Duty calculation override Where relief is claimed under the terms of Sections 4, 5, 6 or 7 of <u>Notice CCL1</u> <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure or other AI statement.</i> <i>See CDS Volume 3 import Declaration Completion Guide and Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes for details on how to declare the tax lines in D.E. 4/4 – 4/7 when code OVR01 is used.</i>	OVR01	Enter 'Duty override claimed' followed by a plain text description of the reason for the override  For example: CCL claimed under terms of Notice CCL1

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Goods Manifest:

Packing lists, manifests and/or insurance documents detailing items within the consignments should be attached as appropriate, especially to identify any goods outlined above under 'Goods covered'.

These should be declared using the relevant document codes between N235 – N787 as appropriate. The document codes which may be used, and their completion instructions may be found in Appendix 5A: D.E. 2/3 Documents and Other Reference Codes (Union).

**Additional documents needed**

For multi item consignments a schedule listing: name and address of each consignee:

- Description of contents of each packet
- Value of each packet
- Charges due for each packet (with details of calculations)
- Total charges due

**VAT**

VAT must be paid at import.

**Notes:**

Additional Procedure Code 1CL can only be used with Requested and Previous Procedure code (D.E. 1/10): 01 00; 40 00; 40 51; 40 71; 40 78; 42 00

For suspension of excise duty on Hydrocarbon Oil 'Tied Oil Scheme' Additional Procedure Code 1TO should be used in D.E. 1/11, with AI statement code 'MORC1' declared in D.E. 2/2.

For general excise duty relief Additional Procedure Code 1RE should be used in D.E. 1/11, combined with AI statement code 'RED01' and document code (D.E. 2/3) 9AIE.

**1DP: Goods imported under diplomatic privilege (official use)****Description of Procedure:**

Goods imported under diplomatic privilege for the official use of foreign missions or international organisations.

**Goods covered:**

- Goods imported under diplomatic privilege for the official use of foreign missions or international organisations in the UK including diplomatic mail and diplomatic bags for which relief from all charges is claimed.
- Goods liable to Customs and/or Excise Duty and/or VAT or otherwise not in free circulation, removed from a customs warehouse under diplomatic privilege for the official use of foreign missions or international organisations in the UK

**Conditions for Use:**

Use of this Additional Procedure Code constitutes a declaration that the goods are imported under diplomatic privilege for official use.

Diplomatic bags must bear the seal of the foreign government and a label showing the official stamp of the sending government and the official address to which it is being sent. The label must be addressed impersonally to a mission or consular post.

This Additional Procedure Code relieves customs duty and VAT

**Restrictions on usage:**

Goods imported under diplomatic privilege for the personal use of entitled individuals must be entered to Additional Procedure Code 2DP.

**Notices:**

[Notice 3001: customs special procedures for the Union Customs Code](#)

**Specific fields in the declaration/notes on completion**

Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code.

Additional Declaration Type B or E (D.E. 1/2) Modified I1 Data Set may be used where explicitly stated in the D.E. 1/10 completion notes.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

For a request to release goods with a claim to Diplomatic Privilege enter:

Document code	Description and Usage of Code	Details to be entered
426C	Form C426: Request to release goods with a claim to Diplomatic Privilege	Enter the transport document identification number (for example, Bill of Lading reference number) as completed on Form C426.  Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.

For goods imported under diplomatic privilege for the official purposes of diplomatic or consular missions of the Democratic People's Republic of Korea enter:

Document code	Description and Usage of Code	Details to be entered
Y946	Goods necessary for the official purposes of diplomatic or consular missions of Member States in the DPRK or international organisations enjoying immunities in accordance with international law, or to the personal effects of their staff (Art 10.3 of Regulation (EU) 2017/1509).	Complete statement "Reg 2017/1509 exempt".  Use status code XX (see Appendix 5A: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are for the official purposes of diplomatic or consular missions of Member States in the DPRK or international organisations enjoying immunities in accordance with international law, or to the personal effects of their staff (Art 10.3 of Regulation (EU) 2017/1509).

**Additional documents needed**

Form C426 except for diplomatic bags, completed by an authorised member of the embassy or international organisation staff should be completed, see the 'Conditions for Use' section.

If a motor vehicle is to be removed from warehouse, form C426 must additionally be authorised by the Foreign and Commonwealth Office.

**Additional information**

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**VAT**

Goods entered to this Additional Procedure Code are relieved of VAT.

**Notes:**

Additional Procedure Code 1DP can only be used with Requested and Previous Procedure codes (D.E. 1/10): 40 00; 40 71; 40 78

Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code.

Additional Declaration Type B or E (D.E. 1/2) Modified I1 Data Set may be used where explicitly stated in the D.E. 1/10 completion notes.

**Additional Declaration Type B or E (D.E. 1/2) Modified I1 Data Set:**

Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code.

The modified I1 data set may not be used where any commodities subject to prohibitions, restrictions or licencing conditions are being imported.

Additional Declaration Types B and E are only allowed with Additional Procedure Code 1DP, where the D.E. 1/10 Procedure Completion notes specify that a type B or E, Occasional Use Simplified Declaration, may be used in the completion rules for D.E. 1/2.

Where the D.E. 1/10 Procedure Code Completion Notes permit the use of Additional Declaration Types B or E and a Simplified Declaration (Occasional Use) is being declared, the modified I1 data set, as specified in the D.E. 1/10 Procedure Code completion rules must be followed (see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) for details).

**1ES: Goods imported for or on behalf of the European Space Agency (ESA) or by Astrium Ltd for use in INTELSAT project**

**Description of Procedure:**

Goods imported for or on behalf of the European Space Agency (ESA) or by Astrium Ltd for use in INTELSAT project for which relief from duty and/or VAT is claimed.

**Goods covered:**

- Goods imported for or on behalf of the European Space Agency (ESA) for which relief from duty and/or VAT is claimed.
- Goods imported by Astrium Ltd for use in INTELSAT project for which relief from duty and/or VAT is claimed.

**Conditions for Use:**

Goods imported under this Additional Procedure Code do not need valuation declarations (D.E. 4/9).

**Restrictions on usage:**

Goods re-imported for test after use in tests or research abroad must be entered to Additional Procedure Code F05.

**Notices:**

[Notice 3001: customs special procedures for the Union Customs Code](#)

**Specific fields in the declaration/notes on completion**

**Additional Information (D.E. 2/2):**

Enter:

Coverage	AI statement code	Details to be declared
ESA scientific apparatus under the arrangements of PRIV 4/15/6. See Additional Procedure Code (D.E. 1/11) 1ES.	GEN43	Enter 'Only to be opened by arrangement with the importer or their authorised agent'.
PRIV33/BAS/381. See Additional Procedure Code (D.E. 1/11) 1ES.	GEN44	Enter 'Board's Order PRIV 33/BAS/381'.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

To evidence that goods being imported are for use by the European Space Agency (ESA) or Astrium Ltd for use on INGTELSAT projects enter:

<b>Document code</b>	<b>Description and Usage of Code</b>	<b>Details to be entered</b>
9ESA	<p>Certificate to evidence that the goods being imported are for use by the European Space Agency (ESA) or Astrium Ltd for use on INGTELSAT projects.</p> <p>Note: This code is only for use with D.E. 1/11 (Additional Procedure Code) 1ES.</p>	<p>Enter the reference number of the ESA certificate</p> <p>Or</p> <p>Enter the reference number of the Bae certificate.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

**Additional documents needed**

A signed and dated ESA certificate written in the following terms:

'I certify that the goods specified in the attached document are being imported for the purposes of ESA for delivery to (Name of firm of establishment). Relief from import duty and/or VAT is claimed under PRIV 4/15/6'

Release may be allowed in advance of production of the certificate (see post clearance action).

A signed and dated BAe certificate written in the following terms:

'I certify that the goods specified on the attached invoices are being imported by Astrium Ltd for use on the INTELSAT project. Relief from duty and VAT is claimed under Board's Order PRIV 33/BAS/381/'

Release may be allowed in advance of production of the certificate (see the 'Post clearance action' section).

**Security needed**

Where security is required, enter an appropriate Security or Deposit methods of payment code in D.E. 4/8 (Method of Payment. Please see [Appendix 9: D.E. 4/8: Method of Payment Codes](#) for details of the codes which may be used.

**VAT**

To claim VAT relief the relevant certificate must be produced.

If the certificate is available use national Additional Procedure Code 1RV as an additional D.E. 1/11.

If delivery is needed before production of the relevant certificate, security for VAT must be by deposit or bond. Use an appropriate deposit MOP code in D.E. 4/8. Please see [Appendix 9: D.E. 4/8: Method of Payment Codes](#) for details of the codes which may be used.

**Post clearance action**

If release is obtained before production of the relevant certificate, the certificate must be forwarded to the office where the declaration was originally presented as soon as possible.

**Notes:**

Additional Procedure Code 1ES can only be used with Requested and Previous Procedure code (D.E. 1/10): 01 00; 40 00; 40 71; 40 78; 42 00



**1EX: Mineral (Hydrocarbon) oil imported for heating use for which Excise Duty relief is claimed on entry to an excise warehouse**

**Description of Procedure:**

Mineral (Hydrocarbon) oil produced from eligibly recycled waste in free circulation imported for heating use for which Excise Duty relief is claimed on entry to an excise warehouse.

**Goods covered:**

Mineral (Hydrocarbon) oil produced from eligibly recycled waste in free circulation by virtue of all Customs Duty and import VAT being paid or accounted for on the import declaration, imported for heating use for which Excise Duty relief is claimed on entry to an excise warehouse.

**Conditions for Use:**

All customs duties and import VAT must be accounted for at the time of release into free circulation.

Entry under this Additional Procedure Code constitutes:

- A declaration that the goods are eligible for entry into the declared tax (excise) warehouse (see D.E. 2/2);
- That the goods are to be transported to the approved tax warehouse in the same state as they were released into free circulation as soon as possible;
- Until the goods are warehoused the liability for the excise duty remains with the person who provided the financial security covering the movement;

**Restrictions on usage:**

All uses of oil are eligible for relief from excise duty except use as:

- fuel for any engine, motor or other machinery (including use as extender or additive to motor fuel)
- heating fuel.

This Additional Procedure Code is cannot be used with Entry in Declarant Records (EIDR).

**Notices:**

[Notice 184A](#)

**Specific fields in the declaration/notes on completion**

**Additional Information (D.E. 2/2):**

Enter:

Coverage	AI statement code	Details to be declared
Request for goods entered for warehousing to be removed under duty suspension for receipt and examination at an approved tax warehouse. This should not be used for a Customs warehouse. See Additional Procedure Code (D.E. 1/11) 1EX.  <i>Note: this must be combined with the PREMS statement providing the details of the tax warehouse.</i>	IRQOC*	Enter the reason for the temporary removal.

\*This should not be used for a Customs warehouse.

Customs Duty and Import VAT should be paid on entry to this Additional Procedure Code unless relieved by an Additional Procedure Code.

Excise Duty is suspended therefore do not enter an excise tax line.

**Additional documents needed**

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**Security needed**

Security is mandatory for the movement from the place of release into free circulation to the premises. Please see [Appendix 9: D.E. 4/8: Method of Payment Codes](#) for details of the codes which may be used.

**Notes:**

Additional Procedure Code 1EX can only be used with Requested and Previous Procedure code (D.E. 1/10): 07 00; 07 51; 07 71; 07 78

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information) and Additional Procedure Code F06 in D.E. 1/11 (Additional Procedure Code).

**1IE: IP prior import equivalence (IM/EX)**

**Description of Procedure:**

Goods imported from outside the Union under prior import equivalence (import/export).

**Goods covered**

- Goods imported from outside the Union without payment of Customs Duty or VAT under prior import equivalence (import/export).
- Goods imported from outside the EU, without payment of customs duty or VAT removed from customs warehousing now being entered to IP prior import equivalence (import/export).

**Conditions for Use:**

Agents must have previous written approval from the authorisation holder to enter goods to IP on their behalf and ensure a copy of the entry is returned to the holder.

**Restrictions on usage:**

Use of this Additional Procedure Code is restricted to IP prior import equivalence (EX/IM).

Where an INF document code is declared in D.E.2/3, Entry in Declarants Records (EIDR) may not be used.

**Notices:**

[Notice 3001: customs special procedures for the Union Customs Code](#)

**Specific fields in the declaration/notes on completion**

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Information sheet INF9 relating to Inward processing triangular traffic (IM/EX).

Document code	Document identifier	Document status
C610	Enter the reference number of the INF9. Where a sequentially numbered range of INF9's cover the goods enter the lowest to the highest reference numbers of the INF9's concerned i.e. document code + 0054037-0054047: status code. Where INF9s are not sequentially numbered enter the reference number of each INF9 concerned. Faxed copy not acceptable.	Use status code AC if certification is required otherwise use status code AE (see Appendix 5A: D.E. 2/3 Document Status Codes for harmonised declarations for definitions).

**Additional documents needed**

For goods imported to IP that are to be released to free circulation with equivalent goods to be exported at a later date (import/export), form INF9 (the original and 3 copies) must be presented (with boxes 1 to 8 completed) with the declaration.

As long as the customs office of entry is satisfied, box 11 of the INF9 will be certified. Copy 3 of the INF9 will be sent to the supervising office for the IP authorisation, the original and copies 1 and 2 will be returned to the agent/importer.

**Security needed**

A guarantee may be needed for customs duty and possibly VAT to ensure conditions and obligations of the relief will be met unless qualification for a waiver is met.

The supervising office will state in the authorisation or notify the holder if security is needed.

**Additional information**

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**VAT**

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**Post clearance action**

Enquiries must be made to the supervising office whose code is declared in D.E. 5/27. Please see [Appendix 17: D.E. 5/27: Supervising Office \(SPOFF\) Codes](#) to identify the specific code required to identify your supervising office.

**Notes:**

Additional Procedure Code 1IE can only be used with Requested and Previous Procedure code (D.E. 1/10): 51 00; 51 11; 51 21; 51 51; 51 53; 51 54; 51 71; 51 78

**11L: Single recipient low value in excess of £15 but not exceeding £135****Description of Procedure:**

Consignments to a single recipient with an intrinsic value in excess of £15 but not exceeding £135, liable to Customs Duty and/or VAT, and not being liable to Excise Duty, for which relief from Customs Duty only is claimed.

**Goods covered:**

Consignments to a single recipient with an intrinsic value (i.e. excluding freight, insurance etc. charges) not exceeding £135, but greater than £15, liable to Customs Duty and/or VAT, and not being liable to Excise Duty, for which relief from Customs Duty only is claimed, and with VAT still payable.

**Conditions for Use:**

The consignments must have been dispatched direct from a third country to the consignee in the EU to qualify for this relief.

VAT must be paid prior to release of the goods.

Where several items in a single consignment, not exceeding £135 total intrinsic value, are sent to the single recipient, enter the commodity code for the item that attracts the highest duty rate in DE 6/14 & DE 6/15.

Declarations using code 11L must have only a single declaration item

**Restrictions on usage:**

This Additional Procedure Code must not be used for any goods subject to a prohibition or restriction or intended for a customs relief or regime.

Where a consignment consists of several items to a single recipient, the total intrinsic value of those items must not exceed £135 in order to qualify for relief under this Additional Procedure Code.

Where the total intrinsic value exceeds £135, this Additional Procedure Code must not be used.

This Additional Procedure Code must not be used for imports of samples.

This Additional Procedure Code is excluded from Simplified Declaration Procedures (SDP) and Entry in Declarant Records (EIDR).

**Notices:**

See UK Trade Tariff, CDS Volume 3, Imports for details

**Specific fields in the declaration/notes on completion****Additional Declaration Type B or E (D.E. 1/2) Modified I1 Data Set:**

Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code.

The modified I1 data set may not be used where any commodities subject to prohibitions, restrictions or licencing conditions are being imported.

Additional Declaration Types B and E are only allowed with Additional Procedure Code 11L, where the D.E. 1/10 Procedure Completion notes specify that a type B or E, Occasional Use Simplified Declaration, may be used in the completion rules for D.E. 1/2.

Where the D.E. 1/10 Procedure Code Completion Notes permit the use of Additional Declaration Types B or E and a Simplified Declaration (Occasional Use) is being declared, the modified I1 data set, as specified in the D.E. 1/10 Procedure Code completion rules must be followed (see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) for details).

UK Trade Tariff, CDS Volume 3, Imports

**Additional Information (D.E. 2/2):**

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
<p>For various consignors/consignees</p> <p><b>Note:</b> For various exporters/ importers AI code 00200 must be entered in each of the Name, Street, City and Postcode fields. If there is only a single exporter, combined with multiple importers, enter this data at header level.</p>	00200	Enter 'Various'
<p>Where items have been declared using the commodity code which attracts the highest duty rate (Simplification of the drawing up of customs declarations for goods falling under different tariff subheadings).</p> <p><b>Note:</b> The following conditions must be met in order to use this simplification:</p> <p>The total value of the goods declared must not exceed £6,000.</p> <p>Goods may not be subject to any prohibitions or restrictions.</p> <p>Goods must not be subject to any licences</p> <p>Claims to quota may not be made</p> <p>Claims to preference are not allowed</p> <p>Goods must not be subject to CAP or ADD charges</p>	00600	Enter 'Article 228, EU Reg. No. 2015/2447 applied'.

**Additional documents needed**

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**VAT**

The Additional Procedure Code does not relieve VAT.

**Notes:**

Additional Procedure Code 11L can only be used with Requested and Previous Procedure codes (D.E. 1/10): 40 00 and cannot be used in conjunction with any other national or Union Additional Procedure Codes.

Where a consignment consists of several items to a single recipient, the total intrinsic value of those items must not exceed £135 in order to qualify for relief under this Additional Procedure Code and must be declared as a single item using the commodity code which attracts the highest duty rate.

Use of the Additional Procedure Code constitutes a declaration that the consignment:

- Is not liable to Excise Duty
- does not exceed £135 intrinsic value
- has been dispatched direct to the recipient from a third country
- is not subject to any prohibition or restrictions, for example: controlled drugs, firearms and fake branded goods or labels which may be subject to Intellectual Property Rights

Additional Procedure Codes 1LV or 2LV (Low Value Bulking Imports) must be used for declaring bulked import consignments to different recipients.

**1LV: Low Value Bulking Imports (LVBI) in excess of £15 but not exceeding £135**

**Description of Procedure:**

Consignments of an intrinsic value in excess of £15 but not exceeding £135, liable to Customs Duty and/or VAT, and not being liable to Excise Duty, for which relief from Customs Duty only is claimed.

**Goods covered:**

Consignments of an intrinsic value (i.e. excluding freight, insurance etc. charges) in excess of £15 but not exceeding £135, liable to Customs Duty and/or VAT, and not being liable to Excise Duty, for which relief from Customs Duty only is claimed.

**Conditions for Use:**

The consignments must have been dispatched direct from a third country to the consignee in the EU to qualify for this relief.

An LVBI authorisation is required to use this Additional Procedure Code, Authorisation Type Code LVBI, followed by the EORI number of the LVBI authorisation holder must be declared in D.E. 3/39.

VAT must be paid in order to release the goods.

**Restrictions on usage:**

This Additional Procedure Code is only to be used for consignments entered by traders authorised to use the LVBI concession.

Prior authorisation from the National Rejected Imports Team (NRIT) is needed to use LVBI.

This Additional Procedure Code must not be used for any goods subject to a prohibition or restriction or intended for a customs relief or regime.

Where the total intrinsic value exceeds £135, this Additional Procedure Code must not be used.

This Additional Procedure Code must not be used for imports of samples.

This Additional Procedure Code must not be used for consignments that are dispatched to a recipient outside the UK.

This Additional Procedure Code is excluded from Simplified Declaration Procedures (SDP) and Entry in Declarant Records (EIDR).

**Notices:**

Please see UK Trade Tariff, CDS Volume 3, Imports

**Specific fields in the declaration/notes on completion**

**Additional Declaration Type B or E (D.E. 1/2) Modified I1 Data Set:**

Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code.

The modified I1 data set may not be used where any commodities subject to prohibitions, restrictions or licencing conditions are being imported.

**Additional Information (D.E. 2/2):**

Coverage	AI statement code	Details to be declared
Several occurrences of documents or parties. Note: For various exporters/ importers AI code 00200 must be entered in each of the Name, Street, City and Postcode fields. If there is only a single exporter, combined with multiple importers, enter this data at header level.	00200	Enter 'Various'.
Simplification of the drawing up of customs declarations for goods falling under different tariff subheadings. <b>Note:</b> <i>The following conditions must be met in order to use this simplification:</i> <i>The total value of the goods declared must not exceed £6,000.</i> <i>Goods may not be subject to any prohibitions or restrictions.</i> <i>Goods must not be subject to any licences</i> <i>Claims to quota may not be made</i> <i>Claims to preference are not allowed</i> <i>Goods must not be subject to CAP or ADD charges</i>	00600	Enter 'Article 228, EU Reg. No. 2015/2447 applied'.
Bulking of consignments of documents, refer to import prohibitions and restrictions and Additional Procedure Code (D.E. 1/11) 1LV for details. Use of this code also requires: • The Manifest Reference as a 'Previous Document in D.E. 2/1 using code 785 and • The number of packages for each goods item in D.E. 6/10 (item level) & the total number of packages in D.E. 6/18 (at header level).	BULKD	Enter the LVBI approval number followed by the total value of the goods in GBP.

Bulking is restricted to goods that are imported on a single vessel/aircraft.

Only a maximum of 999 items may be entered on a single bulked entry.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Enter the following document codes for all LVBI declarations:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C676	e.g., GB	LVBI	Enter the LVBI authorisation number.

<b>Document Code to be declared</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
N271	<p>Goods manifest (where not available on an electronic inventory):</p> <p>Attach a list of goods for which relief is being claimed:</p> <p><b>Note:</b></p> <p><i>For multi item consignments, attach using document code N271, a schedule providing a detailed description of each item covered by the declaration.</i></p>	<p>Enter the reference number of the goods manifest/ list. Where a sequentially numbered range of manifests/ lists cover the goods enter the lowest to the highest reference numbers of the packing lists concerned i.e. document code + 0054037-0054047: status code. Where packing lists are not sequentially numbered enter the reference number of each packing list concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS</p>

**Additional documents needed**

The single bulked entry must be supported by a manifest identifying the individual items in the consignment and their final delivery address with sufficient details for customs control purposes.

**VAT**

The Additional Procedure Code does not relieve VAT.

**Notes:**

Additional Procedure Code 1LV can only be used with Requested and Previous Procedure codes (D.E. 1/10): 40 00

Where a consignment consists of several items to a single recipient, the total intrinsic value of those items must not exceed £135 in order to qualify for relief under this Additional Procedure Code.

Use of the Additional Procedure Code constitutes a declaration that the consignment:

- Is not liable to Excise Duty
- does not exceed £135 intrinsic value
- has been dispatched direct to the recipient from a third country
- is not subject to any prohibition or restrictions, for example: controlled drugs, firearms and fake branded goods or labels which may be subject to Intellectual Property Rights

Consignments to different recipients can be bulked in accordance with [UK Trade Tariff, CDS Volume 3, Imports](#) but for each recipient the total intrinsic value must not exceed £135.

For consignments of an intrinsic value (i.e. excluding freight, insurance etc. charges) under £15 use D.E. 1/11 Additional Procedure Code 2LV.

Prior authorisation must be obtained to use this Additional Procedure Code from:

National Rejected Imports Team  
 HM Revenue and Customs  
 Sapphire Plaza  
 Watlington Street  
 Reading, Berkshire  
 RG1 4TE



**Additional Declaration Type B or E (D.E. 1/2) Modified I1 Data Set may be used where explicitly stated in the D.E. 1/10 completion notes.**

Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code.

The modified I1 data set may not be used where any commodities subject to prohibitions, restrictions or licencing conditions are being imported.

Additional Declaration Types B and E are only allowed with Additional Procedure Code 1LV, where the D.E. 1/10 Procedure Completion notes specify that a type B or E, Occasional Use Simplified Declaration, may be used in the completion rules for D.E. 1/2.

Where the D.E. 1/10 Procedure Code Completion Notes permit the use of Additional Declaration Types B or E and a Simplified Declaration (Occasional Use) is being declared, the modified I1 data set, as specified in the D.E. 1/10 Procedure Code completion rules must be followed (see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) for details).

**1MO: Goods imported by the MoD (MoD VAT postponed accounting)****Description of Procedure:**

Goods imported by the MoD, or the military forces of other member states, on which relief under Regulation 150/2003 is **not claimed** but use of the MoD's VAT accounting arrangement is needed.

**Goods covered:**

- Goods imported by the MoD on which duty relief is not claimed but use of the MoD's VAT accounting arrangements is requested.
- Goods to be imported to free circulation in the Union by the MoD, for which OPR is claimed being compensating products obtained from goods which were exported from the Union under a UK issued authorisation or an authorisation involving more than one member state for an authorised process and where use of the MoDs VAT accounting arrangements are being used.

**Conditions for Use:**

This Additional Procedure Code should be used for imports of goods listed in Annex 11 of Regulation 150/2003 or duty-free parts, components and subassemblies of goods listed in Annexes 1 and 11 of that regulation.

This Additional Procedure Code may only be used by the military forces or MoD.

**Restrictions on usage:**

Imports under this Additional Procedure Code can only be made by the MoD.

No relief of Excise Duty is allowed.

This Additional Procedure Code may not be used by the authorised agents of the military forces.

**Notices:**

[Notice 3001: customs special procedures for the Union Customs Code](#)

**Specific fields in the declaration/notes on completion**

Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code.

Additional Declaration Type B or E (D.E. 1/2) Modified I1 Data Set may be used where explicitly stated in the D.E. 1/10 completion notes.

**VAT**

The user of this Additional Procedure Code will account for VAT by using the MoD's self-assessment system. A VAT line is needed showing the method of payment G in D.E. 4/8. VAT is payable on any cost of repair, processing and transport costs.

The value for VAT must be accurately declared.

**Notes:**

Additional Procedure Code 1MO can only be used with Requested and Previous Procedure codes (D.E. 1/10): 40 00; 40 51; 40 71; 40 78; 61 21; 61 22

Please refer to Additional Procedure Code 2MO, which is to be used for goods imported by the MoD to fulfil contracts with the MoD or military forces of other member states.

**Additional Declaration Type B or E (D.E. 1/2) Modified I1 Data Set may be used where explicitly stated in the D.E. 1/10 completion notes.**

Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code.

The modified I1 data set may not be used where any commodities subject to prohibitions, restrictions or licencing conditions are being imported.

Additional Declaration Types B and E are only allowed with Additional Procedure Code 1MO, where the D.E. 1/10 Procedure Completion notes specify that a type B or E, Occasional Use Simplified Declaration, may be used in the completion rules for D.E. 1/2.

Where the D.E. 1/10 Procedure Code Completion Notes permit the use of Additional Declaration Types B or E and a Simplified Declaration (Occasional Use) is being declared, the modified I1 data set, as specified in the D.E. 1/10 Procedure Code completion rules must be followed (see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) for details).

**1MP: Compensating products obtained from milk and milk products (EX/IM).****Description of Procedure:**

Non-EU products intended for re-export or to replace previously exported equivalent goods outside of the customs territory of the EU, entered to IP where prior export of the compensating products are obtained from milk and milk products (EX/IM).

**Goods covered:**

- Non-EU products intended for re-export or to replace previously exported equivalent goods outside of the customs territory of the EU, entered to IP where prior export of the compensating products are obtained from milk and milk products (EX/IM), either:
- the holder of a full/authorisation involving more than one member state issued under economic code 2, 3, 6, 7, 8, 9, 11, 12 and 21
- the goods being entered without payment of customs duty, equivalent goods having previously exported by the same authorisation holder using prior export equivalence.
- Non-EU products intended for re-export outside of the customs territory of the EU removed from customs warehousing now being entered to IP where prior export of the compensating products are obtained from milk and milk products.
- The holder of a full authorisation or authorisation involving more than one member state, issued under economic code 2, 3, 6, 7, 8, 9, 11, 12 or 21 or goods being entered without payment of customs duty, equivalent goods having previously exported by the same authorisation holder using prior export equivalence.

**Conditions for Use:**

Use of this Additional Procedure Code is a declaration by the importer that the conditions laid down in Council Regulation 952/2013 and Commission Regulation 2446/2015 and 2447/2015 are met.

Anyone who gives untrue information about goods imported under these arrangements may be liable to penalties under the Customs and Excise Management Act 1979.

Agents must have previous written approval from the authorisation holder to enter goods to IP on their behalf and ensure a copy of the entry is returned to the holder.

IP suspension allows relief from Customs Duty, specific Customs Duty, Anti-Dumping Duty and countervailing duty.

**Restrictions on usage:**

This Additional Procedure Code must only be used to enter IP where the goods are intended for re-export or prior export of the compensating products is obtained from milk and milk products.

This Additional Procedure Code is excluded from Entry in Declarant Records (EIDR).

**Notices:**

[Notice 3001: customs special procedures for the Union Customs Code](#)

**Specific fields in the declaration/notes on completion**

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**Additional documents needed**

For goods imported to replace equivalent goods previously exported (EX/IM) 3 copies (that is the original and copies 1 and 2) of form INF5 stamped by customs where the export took place must be presented.

If the quantity being imported is more than the quantity shown on the INF5, the excess balance can be entered to free circulation (with payment of duty) or may be entered to another authorised relief.

This Additional Procedure Code should not be used if the excess balance is to be entered to IP, procedure code 51 00 000 should be used.

**Security needed**

Security will not be needed to ensure conditions and obligations of the relief will be met.

**Additional information**

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**VAT**

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**Post clearance action:**

Enquiries must be made to the supervising office whose code is declared in D.E. 5/27. Please see [Appendix 17: D.E. 5/27: Supervising Office \(SPOFF\) Codes](#) to identify the specific code required to identify your supervising office.

**Notes:**

Additional Procedure Code 1MP can only be used with Requested and Previous Procedure code (D.E. 1/10): 51 11; 51 71

**1NC: Equipment imported for certain NATO contracts and projects**

**Description of Procedure:**

Equipment imported for certain NATO contracts and projects for which relief from duty and/or VAT is claimed.

**Goods covered:**

Equipment imported for certain NATO contracts and projects for which relief from duty and/or VAT is claimed:

1. Ace High
2. SATCOM, TARE, Crypto sub-system, Pilot Secure Voice, LOS, IVSN/ACCESS SWITCH, TCF/ NNCS, SSIP and FAX
3. CAMPS, SCARS II, LINK III and Optical Character Reader (OCR)

**Conditions for Use:**

For Ace High importations, entry under this Additional Procedure Code is accepted as making the declarations needed by the Commissioners' instructions to the importers concerned.

**Restrictions on usage:**

Only the NATO contracts and projects listed under 'Goods covered' can be used with this Additional Procedure Code.

**Notices:**

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**Specific fields in the declaration/notes on completion**

**Additional Information (D.E. 2/2):**

For contracts and projects listed in (2) above:

Coverage	AI statement code	Details to be declared
Goods owned by NICSMA and to be transported direct to NATO installations.	NCSMA	Enter 'NICSMA goods. Delivery free of duty and VAT claimed under customs reference PRIV 59/1' followed by the appropriate SPOFF code from <u>Appendix 17: D.E. 5/27: Supervising Office (SPOFF) Codes</u> for the supervising office of the contractor.
Goods owned by a contractor and/or to be transported to a contractor's premises		Enter 'NICSMA goods PRIV 59/1' followed by the appropriate SPOFF code from <u>Appendix 17: D.E. 5/27: Supervising Office (SPOFF) Codes</u> for the supervising office of the contractor.

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For contracts and projects listed in (3) above:

Coverage	AI statement code	Details to be declared
Goods owned by SHNMO and to be transported direct to NATO installations	SHNMO	Enter 'SHNMO goods. Delivery free of duty and VAT claimed under customs reference 'PRIV 59/31' followed by the appropriate SPOFF code from <a href="#">Appendix 17: D.E. 5/27: Supervising Office (SPOFF) Codes</a> for the supervising office of the contractor.

**Additional information**

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**Additional documents needed**

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**Security needed**

Security is not needed for goods in category (1) above or for goods in categories (2) and (3) above which are owned by NICSMA or SHNMO and are to be transported direct to NATO installations.

For goods in categories (2) and (3) above, owned by a contractor and/or to be transported to a contractor's premises, security is needed by guarantee or deposit.

Where security is required, enter an appropriate Security or Deposit methods of payment code in D.E. 4/8 (Method of Payment. Please see [Appendix 9: D.E. 4/8: Method of Payment Codes](#) for details of the codes which may be used.

**VAT**

Goods entered to this Additional Procedure Code are relieved from VAT. Alternatively, for registered taxable persons, VAT can be paid at importation and details will be included on the VAT certificate.

**Notes:**

Additional Procedure Code 1NC can only be used with Requested and Previous Procedure code (D.E. 1/10): 40 00; 40 71; 40 78

**1NN: Goods imported for non-NATO authorised countries (official use)**

**Description of Procedure:**

Goods imported for the official use of non-NATO authorised countries.

**Goods covered:**

Goods imported for the official use of non-NATO authorised countries for which relief from Customs Duty is claimed.

**Conditions for Use:**

Use of the Additional Procedure Code constitutes a declaration that the imported goods are for the exclusive official use of the authorised forces whilst in the UK.

This Additional Procedure Code relieves Customs Duty only. VAT and excise duties should be accounted for at the time of importation.

**Restrictions on usage:**

Use of the Additional Procedure Code is restricted to signatories authorised by the non-NATO Forces.

This Additional Procedure Code is excluded from Simplified Declaration Procedures (SDP) and Entry in Declarant Records (EIDR).

Goods will not be released until VAT and Excise has been paid or secured.

**Notices:**

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**Specific fields in the declaration/notes on completion**

The allocated EORI number for the non-NATO force should be shown in D.E. 3/16 of the SAD.

**VAT**

VAT must be accounted for at the time of import.

**Excise**

Excise duty must be accounted for at the time of import.

**Notes:**

Additional Procedure Code 1NN can only be used with Requested and Previous Procedure codes (D.E. 1/10): 40 00; 40 71; 40 78

**1NO: Goods imported for US and other NATO visiting forces (official use)**

**Description of Procedure:**

Goods imported for the official use of US and other NATO visiting forces for which relief from duty and/or VAT is claimed.

**Goods covered:**

- Goods imported for the official use of US and other NATO visiting forces, except mail (see Additional Procedure Code 1NP), for which relief from duty and/or VAT is claimed.
- Goods liable to customs and/or excise duty and/or VAT or otherwise not in free circulation, removed from a customs warehouse for the official use of visiting forces.

**Conditions for Use:**

Use of this Additional Procedure Code constitutes a declaration that the goods are imported for the exclusive use of visiting forces in the UK and that visiting forces relief is applicable.

**Restrictions on usage:**

Use of this Additional Procedure Code is restricted to signatories authorised by visiting forces.

Goods for personal use of entitled members of the visiting forces must be removed under Additional Procedure Code 2DP.

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Specific fields in the declaration/notes for completion**

Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code.

Additional Declaration Type B or E (D.E. 1/2) Modified I1 Data Set may be used where explicitly stated in the D.E. 1/10 completion notes.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Where a claim to Visiting Forces Relief is for goods removed from a customs warehouse, enter:

Document code	Description and Usage of Code	Details to be entered
185C	Form 185C: Claim to Visiting Forces Relief for goods removed from a customs warehouse	Enter the Date and Rank as completed on Form C185.  Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.

**Additional information**

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**VAT**

Goods entered to this Additional Procedure Code are relieved of VAT.

**Notes:**

Additional Procedure Code 1NO can only be used with Requested and Previous Procedure codes (D.E. 1/10): 40 00; 40 71; 40 78

**Additional Declaration Type B or E (D.E. 1/2) Modified I1 Data Set:**

Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code.

The modified I1 data set may not be used where any commodities subject to prohibitions, restrictions or licencing conditions are being imported.

Additional Declaration Types B and E are only allowed with Additional Procedure Code 1NO, where the D.E. 1/10 Procedure Completion notes specify that a type B or E, Occasional Use Simplified Declaration, may be used in the completion rules for D.E. 1/2.

Where the D.E. 1/10 Procedure Code Completion Notes permit the use of Additional Declaration Types B or E and a Simplified Declaration (Occasional Use) is being declared, the modified I1 data set, as specified in the D.E. 1/10 Procedure Code completion rules must be followed (see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) for details).

**1NP: Goods imported for NATO visiting forces entitled personnel (personal use)**

**Description of Procedure:**

Goods imported for personal use by NATO visiting forces entitled personnel.

**Goods covered:**

- Goods imported for personal use by NATO visiting forces entitled personnel, for which relief from duty and/or VAT is claimed.
- Importations of mail by US and other NATO visiting forces for which relief from duty and/ or VAT is claimed.
- Goods liable to customs and/or excise duty and/or VAT or otherwise not in free circulation, removed from a customs warehouse for the personal use of entitled members of visiting NATO forces.

**Conditions for Use:**

Use of this Additional Procedure Code constitutes a declaration that the goods are imported for personal use by NATO visiting forces entitled personnel.

The full name and address of the importer should be entered in D.E. 3/15. The EORI number of the visiting forces must not be used.

**Restrictions on usage:**

Use of this Additional Procedure Code is restricted to NATO visiting forces entitled personnel only.

This Additional Procedure Code is excluded from Simplified Declaration Procedures (SDP) and Entry in Declarant Records (EIDR).

**Notices:**

[Notice 431: Visiting Forces](#)

**Specific fields in the declaration/notes on completion**

Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code.

Additional Declaration Type B or E (D.E. 1/2) Modified I1 Data Set may be used where explicitly stated in the D.E. 1/10 completion notes.



**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

For vehicles owned personally by members of visiting forces, enter:

Document code	Description and Usage of Code	Details to be entered
941C	Claims to duty/ VAT relief for the importation of vehicles/ means of transport imported by visiting forces personnel using Form C&E 941.	Enter the Vehicle/ Registration number of the means of transport as completed on Form C&E 941.  Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.

For importations of goods (including effects but excluding motor vehicles) owned personally by members of visiting force enter:

Document code	Description and Usage of Code	Details to be entered
2CVF	Claims to duty/ VAT relief for the importation of personal property imported by visiting forces personal on Form C2.	Enter the Date as completed on form C2.  Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.  <b>Note:</b> Details of any items declared on the form C2 or DD1434 must be entered in D.E. 6/8 to 6/11.

For claims to duty and VAT relief enter:

Document code	Description and Usage of Code	Details to be entered
1434	Claims to duty and VAT relief claimed on Form DD1434 (used by US visiting Forces).	Enter the Date and Transport ID details for the goods being imported on Form DD1434.  Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.  <b>Note:</b> Details of any items declared on the form C2 or DD1434 must be entered in D.E. 6/8 to 6/11.

**Additional documents needed**

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**Additional information**

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**VAT**

Goods entered to this Additional Procedure Code are relieved of VAT.

**Notes:**

Additional Procedure Code 1NP can only be used with Requested and Previous Procedure codes (D.E. 1/10): 40 00; 40 71; 40 78

**Additional Declaration Type B or E (D.E. 1/2) Modified I1 Data Set:**

Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code.

The modified I1 data set may not be used where any commodities subject to prohibitions, restrictions or licencing conditions are being imported.

Additional Declaration Types B and E are only allowed with Additional Procedure Code 1NP, where the D.E. 1/10 Procedure Completion notes specify that a type B or E, Occasional Use Simplified Declaration, may be used in the completion rules for D.E. 1/2.

Where the D.E. 1/10 Procedure Code Completion Notes permit the use of Additional Declaration Types B or E and a Simplified Declaration (Occasional Use) is being declared, the modified I1 data set, as specified in the D.E. 1/10 Procedure Code completion rules must be followed (see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) for details).

**1NV: Tariff Chapters 8703 (motor cars) and 8711 (motor cycles) permanently imported****Description of Procedure:**

Means of transport under Tariff Chapters 8703 (motor cars) and 8711 (motor cycles) permanently imported by private persons.

**Goods covered**

Means of transport under Tariff Chapters 8703 (motor cars) and 8711 (motor cycles) permanently imported by private persons on payment of Customs Duty and VAT.

**Conditions for Use:**

Use of this Additional Procedure Code is restricted to goods permanently imported under Tariff Chapters 8703 (motor cars) and 8711 (motor cycles).

**Restrictions on usage:**

Use of this Additional Procedure Code is not appropriate for VAT registered traders.

This Additional Procedure Code is excluded from Entry in Declarant Records (EIDR).

Forms C384 and C21 may no longer be used to declare the vehicles.

**Notices:**

[Notice 3](#)

[Notice 252](#)

**Specific fields in the declaration/notes on completion**

-

**Additional documents needed**

-

**Security needed**

Security is not needed.

**Additional information**

**VAT**

Registered taxable persons - entry under this Additional Procedure Code is not appropriate for VAT registered traders.

Exempt persons - VAT must be paid at importation.

**Post clearance action**

-

**Notes:**

Additional Procedure Code 1NV can only be used with Requested and Previous Procedure code (D.E. 1/10): 40 00; 40 71; 40 78

**1PF: Goods of an aggregate value not exceeding £630 (700 euros) intended solely for personal or family use.**

**Description of Procedure:**

Goods of an aggregate value not exceeding £630 (700 euros) intended solely for personal or family use.

**Goods covered:**

Goods which do not qualify for relief under Additional Procedure Code C08 and are of an aggregate value not exceeding £630 (700 euros), which are intended solely for personal or family use by the consignee, may be entered at a flat rate of 2.5% ad valorem.

If in multi item consignments, the total value of goods addressed to each consignee must not exceed £630 and all packings must individually not exceed £630.

Any packages above this limit must be entered separately under Additional Procedure Code 000. The flat rate does not apply to tobacco products or Excise Duty or VAT.

**Conditions for Use:**

Goods of an aggregate value not exceeding £630 (700 euros) intended solely for personal or family use.

**Restrictions on usage:**

Entry under this Additional Procedure Code is not appropriate for registered taxable persons.

This Additional Procedure Code is excluded from Simplified Declaration Procedures (SDP) and Entry in Declarant Records (EIDR).

**Notices:**

[Notice 143](#)

**Specific fields in the declaration/notes on completion**

**Additional Information (D.E. 2/2):**

Where several items in a single consignment aggregate value not exceeding £630 (700 euros), enter the commodity code which attracts the highest duty rate in D.E. 6/14 – 6/17, combined with AI Statement Code 00600 and OVR01 in D.E. 2/2:

Coverage	AI statement code	Details to be declared
<p>Simplification of the drawing up of customs declarations for goods falling under different tariff subheadings.</p> <p><b>Note:</b> <i>The following conditions must be met in order to use this simplification:</i></p> <p><i>The total value of the goods declared must not exceed £6,000.</i></p> <p><i>Goods may not be subject to any prohibitions or restrictions.</i></p> <p><i>Goods must not be subject to any licences</i></p> <p><i>Claims to quota may not be made</i></p> <p><i>Claims to preference are not allowed</i></p> <p><i>Goods must not be subject to CAP or ADD charges</i></p>	00600	Enter 'Article 228, EU Reg. No. 2015/2447 applied'.
<p>Duty calculation override</p> <p><b>Note:</b> <i>this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure or other AI statement.</i></p> <p><i>See CDS Volume 3 import Declaration Completion Guide and Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes for details on how to declare the tax lines in D.E. 4/4 – 4/7 when code OVR01 is used.</i></p>	OVR01	<p>Enter 'Duty override claimed' followed by a plain text description of the reason for the override.</p> <p>For example:</p> <p>Duty override claimed Flat rate of duty – 2.5% applied</p>

**VOLUME 3 – Appendix 2B: Additional Procedure Codes 1 Series (CDS)**

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

For provision of a worksheet to support calculation of the customs value and/or revenue calculations, enter:

Document code	Description and Usage of Code	Details to be entered
9WKS	<p>Worksheet to support calculation of the customs value and/or revenue calculations (for example: C&amp;E 1154 for Outward Processing Relief).</p> <p>Manual calculations required if the goods have been invoiced in more than one currency or a fixed rate of exchange has been stipulated in the contract of sale.</p> <p>If a fixed rate of exchange has been used this is also to be declared on the attached document and rate declared in D.E 4/15</p>	<p>Enter 'See attached worksheet' as appropriate.</p> <p>Use one of the following status codes (see document status codes for harmonised declarations for definitions): AE, AP, GE, JE, JP, LE, LP, UE.</p>

For multi item consignments, enter:

Document code	Description and Usage of Code	Details to be entered
N271	Packing list.	<p>Enter the reference number of the packing list. Where a sequentially numbered range of packing lists cover the goods enter the lowest to the highest reference numbers of the packing lists concerned i.e. document code + 0054037-0054047: status code. Where packing lists are not sequentially numbered enter the reference number of each packing list concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS</p>

**Additional documents needed**

-

**Notes:**

Additional Procedure Code 1PF can only be used with Requested and Previous Procedure code (D.E. 1/10): 40 00; 40 71; 40 78

**1PO: Goods entered to IP imported using the international mail procedure.**

**Description of Procedure:**

Goods entered to IP imported using the international mail procedure.

**Goods covered**

Goods being entered to IP by:

- the holder of a full authorization issued under economic codes 1,2,3,4,5,9,10,11,12,13,14, 15,16,17,18,19,20,21,22

Imported using the CN22/CN23 (international mail) procedure where the amount of import duty is less than £750 and a guarantee waiver is being requested.

**Conditions for Use:**

Use of this Additional Procedure Code is a declaration by the importer that the conditions laid down in Council Regulation 952/2013 and Commission Regulation 2446/2015 and 2447/2015 are met.

Anyone who gives untrue information about goods imported under these arrangements may be liable to penalties under the Customs and Excise Management Act 1979.

Agents must have previous written approval from the authorisation holder to enter goods to IP on their behalf and ensure a copy of the entry is returned to the holder.

**Restrictions on usage:**

This Additional Procedure Code must not be used for goods entered under an authorization by customs declaration.

Where Simplified Declaration Procedure (SDP) or Entry in Declarants Records (EIDR) has been used to declare the goods, no processing may be carried out on the goods until the supplementary declaration has been submitted.

**Notices:**

[Notice 3001: customs special procedures for the Union Customs Code](#)

**Specific fields in the declaration/notes on completion**

-

**Additional documents needed**

-

**Security needed**

Security will not be required for customs duty and VAT to ensure conditions and obligations of the relief will be met. However, these may become due if you do not discharge the IP procedure correctly and submit your Bill of Discharge (Form BOD1).

**Additional information**

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**VAT**

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**Post clearance action:**

Enquiries must be made to the supervising office whose code is declared in D.E. 5/27. Please see [Appendix 17: D.E. 5/27: Supervising Office \(SPOFF\) Codes](#) to identify the specific code required to identify your supervising office.

**Notes:**

Additional Procedure Code 1PO can only be used with Requested and Previous Procedure code (D.E. 1/10): 51 00

**1RC: Relief from Customs Duty**

**Description of Procedure:**

A Customs Duty relief, suspension or exemption is claimed where no other Additional Procedure Code applies.

**Goods covered:**

This Additional Procedure Code may be used for any commodities where expressly stated elsewhere in the UK Trade Tariff, CDS Volume 3, Imports.

**Conditions for Use:**

This Additional Procedure Code may only be used where expressly stated elsewhere in the UK Trade Tariff, CDS Volume 3, Imports for instance in an AI Statement (D.E. 2/2), Document Code (D.E. 2/3) or other Additional Procedure Code.

**Restrictions on usage:**

This Additional Procedure Code may not be used unless expressly stated elsewhere in the UK Trade Tariff, CDS Volume 3, Imports.

This Additional Procedure Code may not be used where another relief, exemption or suspension Additional Procedure Code exists to relieve, suspend or exempt the customs duty.

**Notices:**

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**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

Coverage	AI statement code	Details to be declared
<p>Relief/ Suspension of Customs Duty Claimed. This code is only to be used in conjunction with code 1RC in D.E. 1/11 (Additional Procedure Code).</p> <p><i>Note: This AI statement and Additional Procedure Code 1RC may only be used where there is no alternative Additional Procedure Code available.</i></p> <p><i>The use of this AI code and Additional Procedure Code 1RC is a statement that the goods are eligible to a relief/ suspension of customs duty. Failure to meet the conditions of the relief/ suspension may result in a demand for any relieved duties and sanctions for non-compliance being issued.</i></p>	<p>RCD01</p>	<p>Enter 'Relief from Customs Duty claimed' followed by the reason for the claim.</p>

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Enter:

<b>Document code</b>	<b>Description and Usage of Code</b>	<b>Details to be entered</b>
9AID	Evidence required by Procedure or Additional Procedure Code (D.E. 1/10 and D.E. 1/11) instructions for claiming relief from all charges except VAT.	Reference details: Enter the reference number of the document supporting the claim to duty relief.  Use one of the following status codes, (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations): JP – Evidence required is available from trader UP – Evidence required is unavailable.

**Additional documents needed**

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**Security needed**

-

**Additional information**

-

**VAT**

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**Notes:**

Additional Procedure Code 1RC can only be used with Requested and Previous Procedure code (D.E. 1/10): 40 00; 40 71; 40 78; 61 31

**1RE: Relief from Excise Duty**

**Description of Procedure:**

An Excise duty relief, suspension or exemption is claimed where no other Additional Procedure Code applies.

**Goods covered:**

This Additional Procedure Code may be used for any commodities where expressly stated elsewhere in the UK Trade Tariff, CDS Volume 3, Imports.

**Conditions for Use:**

This Additional Procedure Code may only be used where expressly stated elsewhere in the UK Trade Tariff, CDS Volume 3, Imports for instance in an AI Statement (D.E. 2/2), Document Code (D.E. 2/3) or other Additional Procedure Code.

**Restrictions on usage:**

This Additional Procedure Code may not be used unless expressly stated elsewhere in the UK Trade Tariff, CDS Volume 3, Imports.

This Additional Procedure Code may not be used where another relief, exemption or suspension Additional Procedure Code exists to relieve, suspend or exempt the excise duty.



**Notices:**

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**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

Coverage	AI statement code	Details to be declared
<p>Relief/ Suspension of Excise Duty Claimed. This code is only to be used in conjunction with code 1RE in D.E. 1/11 (Additional Procedure Code.</p> <p><i>Note: This AI statement and Additional Procedure Code 1RE may only be used where expressly instructed by the Additional Procedure Codes in Appendix 2: D.E. 1/11: Additional Procedure Codes.</i></p> <p><i>The use of this AI code and Additional Procedure Code 1RE is a statement that the goods are eligible to a relief/ suspension of excise duty. Failure to meet the conditions of the relief/ suspension may result in a demand for any relieved duties and sanctions for non-compliance being issued.</i></p>	RED01	Enter 'Relief from Excise Duty claimed' followed by the reason for the claim.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Enter:

Document code	Description and Usage of Code	Details to be entered
9AIE	Evidence required by Procedure or Additional Procedure Code (D.E. 1/10 and D.E. 1/11) instructions, relief from Excise Duty.	<p>Reference details: When details have been included in an AI statement then enter 'see relevant AI statement'. In all other cases enter the relevant reference number of the document.</p> <p>Use one of the following status codes, (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations): JP – Evidence required is available from trader UP – Evidence required is unavailable.</p>

**Additional documents needed**

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**Security needed**

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**Additional information**

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**VAT**

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**Notes:**

Additional Procedure Code 1RE can only be used with Requested and Previous Procedure code (D.E. 1/10): 40 00; 40 51; 40 53; 40 54; 40 71; 40 78

**1RL: Duty & VAT Relief (RGR with End Use)****Description of Procedure:**

End Use goods previously exported and now being re-imported to End Use with a simultaneous claim to Returned Goods Relief (RGR).

**Goods covered:**

End Use goods previously exported and now being re-imported and placed back under End Use.

**Conditions for Use:**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

This Additional Procedure Code must only be used when both of the following apply:

- Release for free circulation of re-imported goods in an unaltered state simultaneously claiming Returned Goods Relief (RGR, Article 203 EU Reg. No. 952/2013 (UCC)) upon payment of any customs duties and other charges, where the goods were temporarily exported to a third country.
- Exported goods had previously been released for free circulation of goods simultaneously claiming customs duty and (where applicable) VAT relief granted under End Use (Article 254, EU Reg. No. 952/2013 (UCC)), where the goods have not been subject to any previous procedure.

This Additional Procedure Code may also be used where the goods are being released from a customs warehouse and claiming both RGR and End Use.

**Returned Goods Relief (RGR)**

This Procedure Code is used to claim duty (and where applicable VAT and/ or excise duty) relief under RGR with simultaneous release for free circulation of goods re-imported in an unaltered state, where the goods were temporarily exported to a third country (Article 203 EU Reg. No. 952/2013 (UCC)).

Any customs duties or other charges previously refunded at export must be repaid prior to the release of the goods.

Any customs duties not relieved under RGR must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC)), in order for the goods to be released to this procedure.

Evidence must be available to demonstrate the Union status of the goods at their original export. The MRN of the export declaration must be declared as a previous document in D.E. 2/1.

Goods must return in an un-altered state, to the Union within 3 years of export (unless a waiver has been granted). A period of 6 years is allowed for Crown Servants.

No changes may be made to the goods, other than to maintain them in the same working condition as they were exported.

No changes may be made to the goods that will increase the value or upgrade the specification.

In order to be eligible for VAT relief at re-import, the legal declarant at export and re-import must be the same entity (the EORI number or named person shown in D.E. 3/1 or 3/2 at export and 3/15 or 3/16 at import must be the same).

VAT relief cannot be claimed if the goods were sold while outside the European Union unless the specific conditions in section 6 of Notice 236 are met.

Please see Notice 236 for additional conditions for eligibility for RGR.

**End Use Conditions above those already stipulated in the 44 series 1.10 Procedure Codes detailed in Appendix 1: D.E. 1/10: Procedure Codes.**

Where, prior to their export from the customs territory of the Union, the returned goods had been released for free circulation duty-free or at a reduced rate of import duty because of a particular end-use, relief from duty under paragraph 1 shall be granted only if they are to be released for free circulation for the same end-use.

Where the end-use for which the goods in question are to be released for free circulation is no longer the same, the amount of import duty shall be reduced by any amount collected on the goods when they were first released for free circulation. Should the latter amount exceed that levied on the release for free circulation of the returned goods, no repayment shall be granted.

**Restrictions on usage:**

The goods must meet the conditions applicable for both RGR and End Use:

Evidence of eligibility for customs duty relief under RGR must be held.

Any customs duties must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

These notes must be read in conjunction with the appropriate completion notes for the Procedure Code used on the declaration (D.E. 1/10).

This additional procedure code is only to be used where the full conditions of RGR are met.

The goods must use an appropriate Requested Procedure Code in the 44 series and comply with the full terms and conditions of end use and the associated previous procedure concerned (as applicable to the D.E. 1/10 Procedure Code being used.)

**The requirement of the 4-digit procedure codes are not replicated in these completion notes.**

**Any non-compliance with the full requirements of the 4-digit procedure codes used with on the declaration in D.E. 1/10 with this Additional Procedure Code will result in a demand for any suspended or relived import duties, import VAT and other charges being issued.**

EIDR may not be used where an INF document code is declared in D.E. 2/3.

**Notices:**

Please refer to Notice 236: Returned Goods Relief for details of the full conditions of RGR which must be met in order to use this Additional Procedure Code

Information can be found on end use on Gov.UK:

<https://www.gov.uk/guidance/end-use-relief>

Notice 3001: customs special procedures for the Union Customs Code

**Specific fields in the declaration/notes on completion**

Please refer to the full completion rules in Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes for the specific completion instructions for the requested and previous procedure being used. These notes only cover any additional RGR requirement.

**Additional Information (D.E. 2/2):**

The following AI statements may be required in D.E. 2/2:

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
Relief claimed under Returned Goods Relief. Waiver of time limit claimed.	GEN03	Enter 'Waiver of time limit claimed'.
Relief claimed under Returned Goods Relief. RGR time limit extension to 6 years claimed by Crown Servants <i>Note: Crown Servants include diplomatic staff, armed forces, embassy and consular personnel. See Customs Information Paper 2017, no. 28 for details</i>	GEN3C	Enter 'RGR 6-year time limit claimed: Crown Servant'
Duty calculation override <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure or other AI statement.</i> <i>See CDS Volume 3 import Declaration Completion Guide and Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes for details on how to declare the tax lines in D.E. 4/4 – 4/7 when code OVR01 is used.</i>	OVR01	Enter 'Duty override claimed' followed by a plain text description of the reason for the override. For example: Duty override claimed RGR
Code used to declare: That the pallets or containers being re-imported by (foreign consignors name) were previously in free circulation in the EU: <ul style="list-style-type: none"> <li>• Are owned by the importer being returned within 3 years of the original export</li> <li>• Being returned to the importers who or on whose behalf they were previously exported for import free of duty</li> <li>• Being returned to the importers who originally declared the goods to export for import free of VAT</li> <li>• That the VAT and any customs duty previously chargeable on the pallets or containers or material used in their manufacture has been accounted for and not later refunded.</li> <li>• That the pallets or containers are eligible for RGR.</li> </ul>	PAL05	Enter 'RGR Pallets or Containers' followed by the consignor's name and date.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

The specific document code references detailed below should be declared (as applicable).

Enter the following for the INF3 form (Form C&E 1158):

An INF3 is only required where RGR triangulation applies (see Notice 236, section 2.3 for details)

Document code	Document identifier	Document status
C605	Enter the INF3 reference number	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

Additional RGR national document codes which may be required:

Enter the following for the C1314 (RGR claim form):

Document code	Document identifier	Document status
1314	Enter the MRN of the export declaration the RGR claim relates to	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

Enter the following for the C&E1246 (RGR duplicate lists):

Document code	Document identifier	Document status
1246	Enter the MRN of the export declaration the RGR claim relates to	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

**Notes:**

Additional Procedure Code 1RL can only be used with Requested and Previous Procedure code (D.E. 1/10): 44 00; 44 71; 44 78

Where RGR is being claimed on re-imported IP goods, Additional Procedure Codes F04 or F07 must be used instead of 1RL.

Where RGR is used on goods being re-imported with a simultaneous claim to OSR, Additional Procedure Code 63P should be used instead.

**VAT:**

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**Excise:**

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**Additional Notes:**

The use of this Additional Procedure Code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Agents must have prior written approval from the importer to enter goods to RGR on their behalf and ensure a copy of the declaration is returned to the holder.
- Notice 236: Returned Goods Relief section 9 defines what is meant by 'Goods in free circulation'.
- All supporting materials (for example rope, wood and plastic) used for the storage and protection of the goods are also eligible for relief.

- Evidence of export and free circulation status as described in Notice 236: Returned Goods Relief except where the export declaration reference is quoted in D.E. 2/1 (Previous Documents).
- Entry under this Procedure Code is a declaration that:
- If claiming duty relief (use Additional Procedure Code F01 in D.E. 1/11 when claiming duty relief only):
  - The goods are eligible to claim RGR.
  - Any additional security which may be needed will be provided.
  - All other conditions and requirements associated with claiming RGR have been met.
  - The goods were in free circulation when previously exported from the customs territory of the EU of Territory with which the EU has formed a customs union.
  - The goods are being entered for free circulation within 3 years of them being exported from that territory unless a valid waiver is claimed. A period of 6 years is allowed for Crown Servants.
  - If the waiver of the 3-year time limit for reimportation is claimed due to special circumstances, insert 'Waiver of time limit claimed' in D.E.2/2 as a GEN03 AI Statement. This waiver must be shown to be reasonable to HMRC when requested.
  - The goods haven't undergone any process or repair outside that territory other than routine maintenance to keep them in good condition, or handling which only altered the goods appearance, for example attaching operating instructions in foreign languages.
- If claiming VAT relief (use Additional Procedure Code F05 in D.E. 1/11 to claim duty and VAT relief), it is a further declaration that:
  - the goods were exported from the EU by the importer or on their behalf.
  - any VAT due on the goods was paid and not refunded on export from the EU.

**1RV: Relief from VAT (Reduced value for VAT or exemption is claimed)****Description of Procedure:**

Relief from VAT (Reduced value for VAT or exemption is claimed) where no other Additional Procedure Code applies.

**Goods covered:**

This Additional Procedure Code may be used for any commodities where expressly stated elsewhere in the UK Trade Tariff, CDS Volume 3, Imports.

**Conditions for Use:**

This Additional Procedure Code may only be used where expressly stated elsewhere in the UK Trade Tariff, CDS Volume 3, Imports for instance in an AI Statement (D.E. 2/2), Document Code (D.E. 2/3) or other Additional Procedure Code.

**Restrictions on usage:**

This Additional Procedure Code may not be used unless expressly stated elsewhere in the UK Trade Tariff, CDS Volume 3, Imports.

This Additional Procedure Code may not be used where another relief, exemption or suspension Additional Procedure Code exists to relieve, suspend or exempt the import VAT.

**Notices:**

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**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

Coverage	AI statement code	Details to be declared
<p>Relief/ Suspension of Import VAT claimed or Claim to a reduced rate/ value for Import VAT</p> <p>This code is only to be used in conjunction with code 1RV in D.E. 1/11 (Additional Procedure Code.</p> <p><i>Note: This AI statement and Additional Procedure Code 1RV may only be used where expressly instructed by the Additional Procedure Codes in Appendix 2B: D.E. 1/11: Additional Procedure Codes: National Codes.</i></p> <p><i>The use of this AI code and Additional Procedure Code 1RV is a statement that the goods are eligible to a relief/ suspension/ reduced rate or value for import VAT. Failure to meet the conditions of the relief/ suspension/ reduction may result in a demand for any revenue relieved or suspended and sanctions for non-compliance being issued.</i></p>	RVAT1	<p>Enter 'Relief from Import VAT claimed' followed by the reason for the claim or</p> <p>Enter 'Claim to a reduced rate/ value for import VAT'</p>

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Enter:

Document code	Description and Usage of Code	Details to be entered
9AIV	Evidence required by Procedure or Additional Procedure Code (D.E. 1/10 and D.E. 1/11) instructions or claiming relief from VAT.	<p>Reference details: When details have been included in an AI statement then enter 'see relevant AI statement'. In all other cases enter the relevant reference number of the document.</p> <p>Use one of the following status codes, (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations):</p> <p>JP – Evidence required is available from trader</p> <p>UP – Evidence required is unavailable.</p>

**Additional documents needed**

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**Security needed**

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**Additional information**

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**VAT**

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**Notes:**

Additional Procedure Code 1RV can only be used with Requested and Previous Procedure code (D.E. 1/10): 40 00; 40 51; 40 53; 40 54; 40 71; 40 78

**15C: Consignments entered under the provisions of the split consignment facility.**

**Description of Procedure:**

Consignments entered under the provisions of the split consignment facility.

**Goods covered:**

Consignments entered under the provisions of the split consignment facility described in the UK Trade Tariff, CDS Volume 3 Imports

**Conditions for Use:**

Use of this Additional Procedure Code constitutes:

- a declaration that the consignment is part of a complete article imported in multiple consignments and that the complete article is eligible for the facility
- a request that the consignment be classified as if it contained the complete article rather than by the commodity codes appropriate to its individual components

The commodity code entered in D.E. 6/14 & 6/15 must be appropriate to the complete article which must fall on completion within Chapters 84 and 85 or in headings 8608, 8805, 8905 or 8907 (Chapters 84 and 85 only for some preference goods).

**Restrictions on usage:**

Spare parts must be entered under their individual commodity code numbers.

**Specific Fields in the declaration/notes on completion:**

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Enter the details of the goods covered by the consignment as a goods manifest, use document code N271:

Document Code to be declared	Description and Usage of Code	Details to be entered on the declaration
N271	<p>Goods manifest: Attach a list of goods for which relief is being claimed:</p> <p><b>Note:</b> <i>For multi item consignments, attach using document code N271, a schedule providing a detailed description of each item covered by the declaration.</i></p>	<p>Enter the reference number of the goods manifest/ list. Where a sequentially numbered range of manifests/ lists cover the goods enter the lowest to the highest reference numbers of the packing lists concerned i.e. document code + 0054037-0054047: status code. Where packing lists are not sequentially numbered enter the reference number of each packing list concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS</p>



**Notices:**

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**Notes:**

In advance of the first importation, intending importers are strongly advised to contact:

Operations Tariff Classification  
HM Revenue and Customs  
10th Floor East  
Alexander House  
21 Victoria Avenue  
Southend-on-Sea  
Essex  
SS99 1AA

Written application for the facility is needed not later than the declaration of the first consignment and preferably at least 28 days earlier. Customs will advise on the documents needed to support the application.

**Additional documents needed**

A copy of the commissioners' letter of authorisation (if issued before presentation of the declaration).

The supporting documents should contain:

- a description of the complete article being imported
- a reference to the relevant purchase order/contract
- details of consignment sequence (for example 'third part shipment')
- full details of the contents of the consignment

**VAT**

-

**Security needed**

Please enter an appropriate Method of Payment Code in D.E. 4/8 to secure the revenue on deposit.

Please see [Appendix 9: D.E. 4/8: Method of Payment Codes](#) for details of the codes which may be used.

**Post clearance action**

-

**Notes:**

Additional Procedure Code 1SC can only be used with Requested and Previous Procedure code (D.E. 1/10): 01 00; 40 00; 42 00

**1SW: Goods imported under the shipwork or platform end-use procedure**

**Description of Procedure:**

Eligible goods entered under shipwork end-use.

**Goods covered:**

Goods entered using a shipwork end use authorisation.

**Conditions for Use:**

The importer must be authorised for shipwork end use relief.

In order to claim the relief, the importer must wholly assign the goods to the prescribed end-use.

You may only claim end use relief if you are an individual, partnerships or corporate body established within the EU, acting on your own behalf or representing a non-EU body. Registration for VAT/EORI does not necessarily imply establishment.

**Restrictions on usage:**

This Additional Procedure Code must not be used to claim end use relief other than shipwork.

Goods subject to VAT only cannot claim end-use relief.

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Specific fields in the declaration/notes on completion**

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

For eligible goods entered under shipwork end-use, enter:

Document code	Description and Usage of Code	Details to be entered
C990	End use authorisation ships and platforms (Column 8c, Annex A of Delegated Regulation (EU) 2015/2446). Must be used in conjunction with 1SW in D.E. 1/11.	Provide the authorisation decision number for the end use authorisation ships and platforms in the format: <ul style="list-style-type: none"> <li>• 2-digit code identifying the member state of authorisation, e.g., GB</li> <li>• 3-digit code indicating that an end use authorisation ships and platforms is held, i.e., EUS (Authorisation code)</li> <li>• followed by the authorisation reference number.</li> </ul> No document status code is required.

**Additional documents needed**

-

**VAT**

VAT must be paid at importation unless relief is claimed in the following circumstances.

- **Parts and equipment (including safety equipment) for qualifying ships (excluding parts and equipment imported by a government department)**

Providing the parts and equipment are of a kind ordinarily installed in the propulsion, navigation, or communication systems or the general structure of any ship of 15 tons or more not being a ship designed or adapted for use for recreation or pleasure or safety equipment for use in such a qualifying ship, relief from VAT may be claimed by additionally entering Additional Procedure Code 1RV in D.E. 1/11.

- **Goods for drilling or production platforms**

Provided that the goods are incorporated into offshore drilling or production platforms for the purposes of the construction, repair, maintenance, conversion, fitting out or equipping of these platforms or to link such platforms to the mainland, relief from VAT may be claimed by additionally entering Additional Procedure Code 1RV in D.E. 1/11.

▪ **Goods temporarily exported for treatment or process**

VAT should be paid at re-importation providing the following conditions are fulfilled:

- the goods were last exported outside the EU
- were intended at their time of export to be re imported after completion of the treatment or process outside the EU
- have been repaired, processed, adapted, reworked or made up outside the EU
- ownership was not transferred to any other person at exportation or during the time they were outside the EU

VAT will be based on the difference in value between the exported and re-imported goods (i.e. increase in value as a result of processing). This is dependent on VAT not having been claimed or zero rated at Export. If VAT is reclaimed or repaid at Export, VAT will be due on the full value of goods at reimport unless placed back under End Use.

▪ **Re-imported goods where the importer is a VAT registered person importing the goods in the course of his business**

VAT relief may only be claimed if the following conditions for claiming relief are satisfied.

The conditions require that the goods:

- were last exported outside the EU by or on behalf of the importer who is a taxable person reimporting the goods in the course of his business
- have not been subjected to any process or repair outside the EU, other than necessary running repairs, which have increased their export value
- were owned by the importer at the time of exportation and have remained his property or were so owned and have been returned after rejection by a customer outside the EU or because it was not possible to deliver them to such customer; or have been returned from the continental shelf
- if supplied in, acquired in or imported into the EU before their export, any tax chargeable on that supply, acquisition or importation was accounted for or paid and neither has been, nor will be refunded

**VAT is chargeable at importation, unless exemption is claimed using Additional Procedure Code 1RV in D.E. 1/11.**

If the process has been carried out free of charge, for example because the goods are covered by warranty, guarantee or service agreement, no VAT is chargeable on re-importation.

If exemption from payment of VAT is claimed additionally enter Additional Procedure Code 1RV in D.E. 1/11.

**Notes:**

Additional Procedure Code 1SW can only be used with Requested and Previous Procedure codes (D.E. 1/10): 44 00; 44 21; 44 22; 44 51; 44 53; 44 54; 44 71; 44 78

**1TO: Hydrocarbon oils imported under the ‘Tied Oil’ scheme for Excise Duty relief.**

**Description of Procedure:**

Hydrocarbon oil in free circulation by virtue of all customs duty and import VAT being paid or accounted for on the import declaration.

**Goods covered:**

Hydrocarbon oil in free circulation by virtue of all customs duty and import VAT being paid or accounted for on the import declaration, for eligible use under the provisions of the ‘Tied Oil’ scheme for Excise Duty relief.

**Conditions for Use:**

Use of this Additional Procedure Code constitutes a declaration that:

- the imported goods are being delivered for eligible use as tied oil in accordance with the requirements of Notice 184A;
- the goods are to be transported to the approved Tied Oil premises in the same state as they were released into free circulation as soon as possible;
- where security is needed, the liability for the Excise Duty remains with the person who provided the financial security covering the movement.

All customs duties and import VAT must be accounted for at the time of release into free circulation.

**Restrictions on usage:**

Use of this Additional Procedure Code is restricted to Hydrocarbon oils imported under the ‘Tied Oil’ scheme.

Goods in excise duty suspension may only move from the place of importation to their destination where a registered consignor has started the movement on EMCS.

This Additional Procedure Code is excluded from Entry in Declarant Records (EIDR).

**Notices:**

[Notice 184A](#)

**Specific fields in the declaration/notes on completion**

**Additional Information (D.E. 2/2):**

Enter:

Coverage	AI statement code	Details to be declared
Excise Registered Consignor.	ECONR	Enter the Identification number of the excise registered consignor.
Hydrocarbon ‘Tied Oils’ Scheme: Supervising office details of the Mineral Oils Relief Centre. See Additional Procedure Code (D.E. 1/11) 1TO	MORC1	Enter the Supervising office code (SPOFF) for the MORC as ‘GBNCL001’.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Enter:

<b>Document code</b>	<b>Description and Usage of Code</b>	<b>Details to be entered</b>
9AIE	Evidence required by Procedure or Additional Procedure Code (D.E. 1/10 and D.E. 1/11) instructions, relief from Excise Duty.	Reference details: Enter the reference number of the document supporting the claim to relief.  Use one of the following status codes, (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations): JP – Evidence required is available from trader UP – Evidence required is unavailable.

**Additional documents needed**

-

**Security needed**

Security is needed if no Tied Oil approval number is declared in D.E. 2/3 against document code 9AIE. See public notice 184A for details of what security is acceptable.

**Notes:**

Additional Procedure Code 1TO can only be used with Requested and Previous Procedure codes (D.E. 1/10): 40 00; 40 71; 40 78

**Excise:**

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information).

Additional Procedure Code F06 must also be completed in D.E. 1/11 to indicate the goods are moving under an excise suspension.

Where no Tied Oil approval is held enter Additional Procedure Code 1RE in D.E. 1/11 to claim Excise Duty suspension.

**1VW: Goods liable to VAT only, declared for customs warehousing, or removed from customs warehousing**

**Description of Procedure:**

Goods entered to or removed from VAT only warehousing

**Goods covered**

Goods declared for customs warehousing without payment of any Import VAT charges, or removed from customs warehousing where liable to VAT only.

**Conditions for Use:**

Entry under this Additional Procedure Code is a declaration that:

- the goods are eligible for entry to or removal from warehousing
- (where entered to warehousing) the goods will be deposited without delay and in the same state and conditions as at importation, in the warehouse stated
- any additional security which may be needed will be provided
- all other conditions and requirements will be met

**Restrictions on usage:**

Where goods are entered to warehousing, this code only suspends VAT. If other charges need to be suspended, then an alternative additional code must be used.

Where goods are removed from customs warehousing, this code can only be used for goods that are merely liable to VAT. If other charges are applicable, then an alternative additional procedure code must be used.

Where a preferential rate of duty is to be claimed on removal from warehousing you must not use this Additional Procedure Code. Additional Procedure code 000 should be used.

**Notices:**

**Notice 3001: customs special procedures for the Union Customs Code**

**Specific fields in the declaration/notes on completion**

-

**Additional documents needed**

**Security needed**

-

**Additional information**

-

**VAT**

-

**Post clearance action**

-

**Notes:**

Additional Procedure Code 1VW can only be used with Requested and Previous Procedure code (D.E. 1/10): 40 71, 51 71, 61 23, 71 00; 71 10; 71 22; 71 23; 71 51, 71 53, 71 71

**1XT: More than 1 previous procedure involving Temporary Admission**

**Description of Procedure:**

More than 1 previous procedure involving Temporary Admission

**Goods covered**

- Goods held under TA (previously declared to IP Suspension), now being diverted to free circulation and home use.
- Goods (previously held under TA being removed from a customs warehouse (CW) for entry to free circulation by payment of, and accounting for Customs Duty (whether dutiable, free, temporarily suspended from duty and whether or not a preferential rate of duty is claimed), and/or Excise Duty and/or VAT and any other import charges.

**Conditions for Use:**

The tax lines should be declared in accordance with compensating products now being released to free circulation.

The MRN of the declaration that placed the goods into TA must be entered into D.E. 2/1 (Simplified Declaration/Previous documents).

**Restrictions on usage:**

This Additional Procedure Code is restricted for use where there is more than one previous procedure involved temporary admission.

**Notices:**

**Notice 3001: customs special procedures for the Union Customs Code**

**Specific fields in the declaration/notes on completion**

**Additional Information (D.E. 2/2):**

Enter where appropriate:

Coverage	AI statement code	Details to be declared
Temporary Admission (TA) with Partial Relief. <i>Note: Only required where the goods are being transferred between different authorisation holders.</i>	TAPAR	Enter the total amount of revenue paid whilst the goods were held under TA with partial relief.
Duty calculation override <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure or other AI statement.</i> See CDS Volume 3 import Declaration Completion Guide and Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes for details on how to declare the tax lines in D.E. 4/4 – 4/7 when code OVR01 is used.	OVR01	Enter 'Duty override claimed' followed by a plain text description of the reason for the override. For example: Duty override claimed Inward Processing.
Use with A.86(3) UCC debt rules only: Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules.	GEN86	Enter 'Article 86(3)'.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

For provision of a worksheet to support calculation of the customs value and/or revenue calculations, enter:

<b>Document code</b>	<b>Description and Usage of Code</b>	<b>Details to be entered</b>
9WKS	<p>Worksheet to support calculation of the customs value and/or revenue calculations (for example: C&amp;E 1154 for Outward Processing Relief).</p> <p>Manual calculations required if the goods have been invoiced in more than one currency or a fixed rate of exchange has been stipulated in the contract of sale.</p> <p>If a fixed rate of exchange has been used this is also to be declared on the attached document and rate declared in D.E 4/15</p>	<p>Enter 'See attached worksheet' as appropriate.</p> <p>Use one of the following status codes (see document status codes for harmonised declarations for definitions): AE, AP, GE, JE, JP, LE, LP, UE.</p>

**Additional documents needed**

-

**Security needed**

-

**Additional information**

-

**VAT**

-

**Post clearance action:**

-

**Notes:**

Additional Procedure Code 1XT can only be used with Requested and Previous Procedure code (D.E. 1/10): 40 51; 40 71



**1XW: More than 1 previous procedure involving Customs Warehousing**

**Description of Procedure:**

Goods previously under IP now removed from a Customs Warehouse.

**Goods covered**

Goods initially entered to IP, transferred to customs warehousing regime, removed from a customs warehouse by payment of or accounting for customs /excise duties and/or VAT and any other charges.

**Conditions for Use:**

The MRN of the declaration that placed the goods into IP must be entered into D.E. 2/1 (Simplified Declaration/Previous documents).

The tax lines should be declared in accordance with compensating products now being released to free circulation.

**Restrictions on usage:**

This Additional Procedure Code is restricted for use where more than one previous procedure involved inward processing.

**Notices:**

**Notice 3001: customs special procedures for the Union Customs Code**

**Import controls**

**Notice 232: customs warehousing**

**Specific fields in the declaration/notes on completion**

**Additional Information (D.E. 2/2):**

Enter where appropriate:

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
Duty calculation override <i><b>Note:</b> this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure or other AI statement.</i> See CDS Volume 3 import Declaration Completion Guide and Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes for details on how to declare the tax lines in D.E. 4/4 – 4/7 when code OVR01 is used.	OVR01	Enter 'Duty override claimed' followed by a plain text description of the reason for the override. For example: Duty override claimed Inward Processing.
Use with A.86(3) UCC debt rules only: Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules.	GEN86	Enter 'Article 86(3)'.

**VOLUME 3 – Appendix 2B: Additional Procedure Codes 1 Series (CDS)****Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

For provision of a worksheet to support calculation of the customs value and/or revenue calculations, enter:

<b>Document code</b>	<b>Description and Usage of Code</b>	<b>Details to be entered</b>
9WKS	<p>Worksheet to support calculation of the customs value and/or revenue calculations (for example: C&amp;E 1154 for Outward Processing Relief).</p> <p>Manual calculations required if the goods have been invoiced in more than one currency or a fixed rate of exchange has been stipulated in the contract of sale.</p> <p>If a fixed rate of exchange has been used this is also to be declared on the attached document and rate declared in D.E 4/15</p>	<p>Enter 'See attached worksheet' as appropriate.</p> <p>Use one of the following status codes (see document status codes for harmonised declarations for definitions): AE, AP, GE, JE, JP, LE, LP, UE.</p>

**Additional documents needed**

-

**Security needed**

-

**Additional information**

-

**VAT**

-

**Post clearance action:**

-

**Notes:**

Additional Procedure Code 1XW can only be used with Requested and Previous Procedure code (D.E. 1/10): 01 00; 40 71; 40 78; 42 00; 61 21; 61 22

**Additional Procedure Code 2-Series**

This Appendix contains the specific completion rules instructions for the 2-series National Additional Procedure Codes for Data Element 1/11 for Imports.

Use the index list below and the Additional Procedure Codes completion notes to help you identify the correct code to use and for guidance on how to complete the declaration.

This Appendix includes Additional Procedure Codes:

2CD: Controlled drugs released to a special procedure using Simplified Procedures.....	2
2CG: Controlled Goods released to a special procedure using Simplified Procedures .....	3
2DP: Goods imported under diplomatic privilege (personal use) .....	4
2LV: Low Value Bulking Imports (LVBI) not exceeding £15 .....	6
2MO: Goods imported by the MoD to fulfil contracts (VAT paid).....	9

**Notes:**

The completion notes in this Appendix are a supplement to the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide.

This Appendix only contains any additional completion notes for each 3-digit Additional Procedure Code and **does not** constitute full guidance on how the declaration should be completed.

Where a single goods item requires the use of both Union and National Additional Procedure Codes, Union Codes (from [Appendix 2A: D.E. 1/11: Additional Procedure Codes: Union Codes](#)) should be declared first (see UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide, data element 1/11 for more details).

Only one 4-digit Procedure Code can be declared against each goods item in D.E. 1/10, however, this may be tailored to the specific circumstances for the goods treatment by the use of multiple Additional Procedure Codes in D.E. 1/11.

These completion notes are a supplement to the D.E. 1/10 Procedure Code Notes and therefore any instructions relating to the requested or previous procedure included against the relevant D.E. 1/10 Procedure Code (see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#)) must also be followed.

The D.E. 1/10 completion notes are not repeated against or superseded by the D.E. 1/11 completion notes.

**2CD: Controlled drugs released to a special procedure using Simplified Procedures**

**Description of Procedure:**

Simplified Declaration Procedure (SDP) commercial drugs released to Special Procedures.

**Goods covered**

Controlled drugs eligible for release to a Special Procedure other than Transit

**Conditions for Use:**

The rules laid in the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide and [Appendix 21F: Declaration Category Data Sets I1](#) and its reference notes for the expanded data set for controlled goods which must be followed.

Any supporting documentation required to release the goods to the special procedure, including any admissibility licences or certificates, must be produced with the customs declaration, including invoices, health certificates, licences and preference certificates.

Where commercial policy measure licences are not required until discharge of the special procedure these need not be declared on the simplified declaration.

A Supplementary Declaration using Additional Declaration Type Y in D.E. 1/2 is still required.

**Restrictions on usage:**

This Additional Procedure Code must only be used for the release to Special Procedures of importations of controlled drugs.

Other types of Controlled Goods must be imported using Additional Procedure Codes 2CG.

Where Controlled Drugs are being released to a free circulation, Additional Procedure Code 1CD must be used instead

This Additional Procedure Code is excluded from Entry in Declarant Records (EIDR).

**Notices:**

[Notice 760: Customs Freight Simplified Procedures.](#)

**Specific fields in the declaration/notes on completion**

The data elements needed to use this Additional Procedure Code are specified in the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide and [Appendix 21F: Declaration Category Data Sets I1](#) (please see the reference notes for the expanded data set for controlled goods

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Supporting documentation such as licences and certificates needed to release the goods to the Special Procedure must be presented and declared in D.E. 2/3 on the simplified declaration.

Status Codes EA, IA, JA or UA should be declared on the supplementary declaration to evidence that the licences were previously declared on the simplified declaration.

This Additional Procedure code must also be declared on the Supplementary Declaration to support the Document Status code declared on the Supplementary Declaration.

**Additional documents needed**

Supporting documentation such as licences and certificates needed to release the goods to the Special Procedure must be presented (as required) before gaining release of the goods.

**Notes:**

Additional Procedure Code 2CD can only be used with Requested and Previous Procedure code (D.E. 1/10): 44 00; 44 21; 44 22; 51 00; 51 21; 61 11; 61 21; 61 22; 61 31; 71 00; 71 10; 71 21; 71 22; 71 23.

**2CG: Controlled Goods released to a special procedure using Simplified Procedures**

**Description of Procedure:**

Simplified Declaration Procedure (SDP) commercial goods released to Special Procedures.

**Goods covered**

Controlled goods eligible for release to a Special Procedure other than Transit

**Conditions for Use:**

The rules laid in the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide and [Appendix 21F: Declaration Category Data Sets I1](#) and its reference notes for the expanded data set for controlled goods which must be followed.

Any supporting documentation required to release the goods to the special procedure, including any admissibility licences or certificates, must be produced with the customs declaration, including invoices, health certificates, licences and preference certificates.

Where commercial policy measure licences are not required until discharge of the special procedure these need not be declared on the simplified declaration.

A Supplementary Declaration using Additional Declaration Type Y in D.E. 1/2 is still required.

**Restrictions on usage:**

This Additional Procedure Code must only be used for the release to Special Procedures of importations of controlled goods.

Controlled Drugs must be imported using Additional Procedure Codes 1CG.

Where Controlled Goods are being released to a free circulation, Additional Procedure Code 1CG must be used instead

This Additional Procedure Code is excluded from Entry in Declarant Records (EIDR).

**Notices:**

[Notice 760: Customs Freight Simplified Procedures.](#)

**Specific fields in the declaration/notes on completion**

The data elements needed to use this Additional Procedure Code are specified in the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide and [Appendix 21F: Declaration Category Data Sets I1](#) (please see the reference notes for the expanded data set for controlled goods

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Supporting documentation such as licences and certificates needed to release the goods to the Special Procedure must be presented and declared in D.E. 2/3 on the simplified declaration.

Status Codes EA, IA, JA or UA should be declared on the supplementary declaration to evidence that the licences were previously declared on the simplified declaration.

This Additional Procedure code must also be declared on the Supplementary Declaration to support the Document Status code declared on the Supplementary Declaration.

**Additional documents needed**

Supporting documentation such as licences and certificates needed to release the goods to the Special Procedure must be presented (as required) before gaining release of the goods.

**Notes:**

Additional Procedure Code 2CG can only be used with Requested and Previous Procedure code (D.E. 1/10): 44 00; 44 21; 44 22; 51 00; 51 21; 61 11; 61 21; 61 22; 61 31; 71 00; 71 10; 71 21; 71 22; 71 23.

**2DP: Goods imported under diplomatic privilege (personal use)**

**Description of Procedure:**

Goods imported under diplomatic privilege for the personal use of entitled members of staff of foreign missions or international organizations in the UK.

**Goods covered:**

- Goods imported under diplomatic privilege for the personal use of entitled members of staff of foreign missions or international organizations in the UK for which relief from all charges is claimed.
- Goods liable to Customs and/or Excise Duty and/or VAT or otherwise not in free circulation, removed from a customs warehouse under diplomatic privilege for personal use of entitled members of staff of foreign missions or international organisations in the UK

**Conditions for Use:**

Use of this additional procedure code constitutes a declaration that the goods are imported under diplomatic privilege for personal use.

**Restrictions on usage:**

Goods for the official use of missions or international organizations must be entered to Additional Procedure Code 1DP.

This additional procedure code is excluded from Simplified Declaration Procedures (SDP) and Entry in Declarant Records (EIDR).

**Notices:**

[Notice 3001: customs special procedures for the Union Customs Code](#)

**Specific fields in the declaration/notes**

Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code.

Additional Declaration Type B or E (D.E. 1/2) Modified I1 Data Set may be used where explicitly stated in the D.E. 1/10 completion notes.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

For a request to release goods with a claim to Diplomatic Privilege enter:

<b>Document code</b>	<b>Description and Usage of Code</b>	<b>Details to be entered</b>
426C	Form C426: Request to release goods with a claim to Diplomatic Privilege	<p>Enter the transport document identification number (for example, Bill of Lading reference number) as completed on Form C426.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

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For goods imported under diplomatic privilege for the staff of diplomatic or consular missions of the Democratic People's Republic of Korea enter –

<b>Document code</b>	<b>Description and Usage of Code</b>	<b>Details to be entered</b>
Y946	Goods necessary for the official purposes of diplomatic or consular missions of Member States in the DPRK or international organisations enjoying immunities in accordance with international law, or to the personal effects of their staff (Art 10.3 of Regulation (EU) 2017/1509).	Complete statement "Reg 2017/1509 exempt".  Use status code XX (see Appendix 5A: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are for the official purposes of diplomatic or consular missions of Member States in the DPRK or international organisations enjoying immunities in accordance with international law, or to the personal effects of their staff (Art 10.3 of Regulation (EU) 2017/1509).

**Additional documents needed**

Form C426 except for diplomatic bags, completed by an authorised member of the embassy or international organisation staff should be completed, see the 'Conditions for Use' section.

If a motor vehicle is to be removed from warehouse, form C426 must additionally be authorised by the Foreign and Commonwealth Office.

**Additional information**

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**VAT**

Goods entered to this Additional Procedure Code are relieved of VAT.

**Notes:**

Additional Procedure Code 2DP can only be used with Requested and Previous Procedure codes (D.E. 1/10): 40 00; 40 71; 40 78

Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code.

Additional Declaration Type B or E (D.E. 1/2) Modified I1 Data Set may be used where explicitly stated in the D.E. 1/10 completion notes.

**Additional Declaration Type B or E (D.E. 1/2) Modified I1 Data Set:**

Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code.

The modified I1 data set may not be used where any commodities subject to prohibitions, restrictions or licencing conditions are being imported.

Additional Declaration Types B and E are only allowed with Additional Procedure Code 2DP, where the D.E. 1/10 Procedure Completion notes specify that a type B or E, Occasional Use Simplified Declaration, may be used in the completion rules for D.E. 1/2.

Where the D.E. 1/10 Procedure Code Completion Notes permit the use of Additional Declaration Types B or E and a Simplified Declaration (Occasional Use) is being declared, the modified I1 data set, as specified in the D.E. 1/10 Procedure Code completion rules must be followed (see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) for details).

**2LV: Low Value Bulking Imports (LVBI) not exceeding £15**

**Description of Procedure:**

Consignments of an intrinsic value not exceeding £15, liable to Customs Duty and/or VAT, and not being liable to Excise Duty, for which relief from Customs Duty only is claimed.

**Goods covered:**

Consignments of an intrinsic value (i.e. excluding freight, insurance etc. charges) not exceeding £15, liable to Customs Duty and/or VAT, and not being liable to Excise Duty, for which relief from Customs Duty only is claimed.

**Conditions for Use:**

The consignments must have been dispatched direct from a third country to the consignee in the EU to qualify for this relief.

An LVBI authorisation is required to use this Additional Procedure Code, Authorisation Type Code LVBI, followed by the EORI number of the LVBI authorisation holder must be declared in D.E. 3/39.

VAT must be paid in order to release the goods.

**Restrictions on usage:**

This Additional Procedure Code is only to be used for consignments entered by traders authorised to use the LVBI concession.

Prior authorisation from the National Rejected Imports Team (NRIT) is needed to use LVBI.

This Additional Procedure Code must not be used for any goods subject to a prohibition or restriction or intended for a customs relief or regime.

Where the total intrinsic value exceeds £15, this additional procedure code must not be used.

This Additional Procedure Code must not be used for imports of samples.

This Additional Procedure Code must not be used for consignments that are dispatched to a recipient outside the UK.

This Additional Procedure Code is excluded from Simplified Declaration Procedures (SDP) and Entry in Declarant Records (EIDR).

**Notices:**

Please see [UK Trade Tariff, CDS Volume 3, Imports](#)

**Specific fields in the declaration/notes on completion**

**Additional Declaration Type B or E (D.E. 1/2) Modified I1 Data Set:**

Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code.

The modified I1 data set may not be used where any commodities subject to prohibitions, restrictions or licencing conditions are being imported.



**Additional Information (D.E. 2/2):**

Coverage	AI statement code	Details to be declared
<p>Simplification of the drawing up of customs declarations for goods falling under different tariff subheadings.</p> <p><b>Note:</b> <i>The following conditions must be met in order to use this simplification:</i></p> <ul style="list-style-type: none"> <li>• <i>The total value of the goods declared must not exceed £6,000.</i></li> <li>• <i>Goods may not be subject to any prohibitions or restrictions.</i></li> <li>• <i>Goods must not be subject to any licences</i></li> <li>• <i>Claims to quota may not be made</i></li> <li>• <i>Claims to preference are not allowed</i></li> <li>• <i>Goods must not be subject to CAP or ADD charges</i></li> </ul>	00600	Enter 'Article 228, EU Reg. No. 2015/2447 applied'.
<p>Several occurrences of documents or parties.</p> <p>Note: For various exporters/ importers AI code 00200 must be entered in each of the Name, Street, City and Postcode fields. If there is only a single exporter, combined with multiple importers, enter this data at header level.</p>	00200	Enter 'Various'.
<p>Bulking of consignments of documents, refer to import prohibitions and restrictions and Additional Procedure Code (D.E. 1/11) 1LV for details.</p> <p>Use of this code also requires:</p> <ul style="list-style-type: none"> <li>• The Manifest Reference as a 'Previous Document in D.E. 2/1 using code 785 and</li> <li>• The number of packages for each goods item in D.E. 6/10 (item level) &amp; the total number of packages in D.E. 6/18 (at header level).</li> </ul>	BULKD	Enter the LVBI approval number followed by the total value of the goods in GBP.

Bulking is restricted to goods that are imported on a single vessel/aircraft.

Only a maximum of 999 items may be entered on a single bulked entry.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Enter the following document codes for all LVBI declarations:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C676	e.g., GB	LVBI	Enter the LVBI authorisation number.

Document Code to be declared	Description and Usage of Code	Details to be entered on the declaration
N271	<p>Goods manifest (where not available on an electronic inventory):</p> <p>Attach a list of goods for which relief is being claimed:</p> <p><b>Note:</b></p> <p><i>For multi item consignments, attach using document code N271, a schedule providing a detailed description of each item covered by the declaration.</i></p>	<p>Enter the reference number of the goods manifest/ list. Where a sequentially numbered range of manifests/ lists cover the goods enter the lowest to the highest reference numbers of the packing lists concerned i.e. document code + 0054037-0054047: status code. Where packing lists are not sequentially numbered enter the reference number of each packing list concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS</p>

**Additional documents needed**

The single bulked entry must be supported by a manifest identifying the individual items in the consignment and their final delivery address with sufficient details for customs control purposes.

**VAT**

The Additional Procedure Code does not relieve VAT.

**Notes:**

Additional Procedure Code 2LV can only be used with Requested and Previous Procedure codes (D.E. 1/10): 40 00

Where a consignment consists of several items to a single recipient, the total intrinsic value of those items must not exceed £15 in order to qualify for relief under this additional procedure code.

Use of the Additional Procedure Code constitutes a declaration that the consignment:

- Is not liable to Excise Duty
- does not exceed £15 in intrinsic value
- has been dispatched direct to the recipient from a third country
- is not subject to any prohibition or restrictions, for example: controlled drugs, firearms and fake branded goods or labels which may be subject to Intellectual Property Rights

Consignments to different recipients can be bulked in accordance with [UK Trade Tariff, CDS Volume 3, Imports](#) but for each recipient the total intrinsic value must not exceed £15.

For consignments of an intrinsic value (i.e. excluding freight, insurance etc. charges) between £15 and £135, use D.E. 1/11 Additional Procedure Code 1LV.

Prior authorisation must be obtained to use this additional procedure code from:

National Rejected Imports Team  
 HM Revenue and Customs  
 Sapphire Plaza  
 Watlington Street  
 Reading, Berkshire  
 RG1 4TE

**Additional Declaration Type B or E (D.E. 1/2) Modified I1 Data Set may be used where explicitly stated in the D.E. 1/10 completion notes.**

Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code.

The modified I1 data set may not be used where any commodities subject to prohibitions, restrictions or licencing conditions are being imported.

Additional Declaration Types B and E are only allowed with Additional Procedure Code 2LV, where the D.E. 1/10 Procedure Completion notes specify that a type B or E, Occasional Use Simplified Declaration, may be used in the completion rules for D.E. 1/2.

Where the D.E. 1/10 Procedure Code Completion Notes permit the use of Additional Declaration Types B or E and a Simplified Declaration (Occasional Use) is being declared, the modified I1 data set, as specified in the D.E. 1/10 Procedure Code completion rules must be followed (see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) for details).

**2MO: Goods imported by the MoD to fulfil contracts (VAT paid)****Description of Procedure:**

Goods imported by the MoD to fulfil contracts with the MoD or military forces of other member states on which relief from duty is claimed under Council regulation 150/2003 but VAT is payable. (This Additional Procedure code is only for use by the MoD.)

**Goods covered:**

- IP goods being moved to end-use relief to fulfil contracts with the MoD or military forces of other member states on which relief from duty is claimed under Council regulation 150/2003.
- IP goods being moved to fulfil contracts with the MoD or military forces of other member states on which relief from duty is claimed under Council regulation 150/2003 removed from customs warehousing.
- Goods removed from a customs warehouse to fulfil contracts with the MoD or the military forces of other member states, on which duty relief is claimed under Council Regulation 150/2003 for use only if you hold an authorisation for end use issued under the UCC.
- Goods for process or exchange under Additional Procedure Codes B02 or B03 and on which relief is claimed in accordance with Council Regulation 150/2003.

**Conditions for Use:**

Use of this additional procedure code constitutes a declaration that the goods imported are owned by the MoD and that they fall within the provisions of Council Regulation 150/2003 and as such are entitled to relief and for which a certificate has been issued by the MoD or equivalent competent authority in another member state.

This additional procedure code should be used for imports of goods listed in Annex 11 of Regulation 150/2003 or duty-free parts, components and subassemblies of goods listed in Annexes 1 and 11 of that regulation.

Where re-imported goods are entitled to duty relief under the provisions of Council Regulation 150/2003, VAT will be accounted for on all costs or repair, process, exchange and transport costs.

**Restrictions on usage:**

Imports under this additional procedure code can be used by the MoD or their authorised agents.

No relief of Excise Duty is allowed.

The MoD's self-assessment facility must not be used with this Additional Procedure Code.

This Additional Procedure Code is excluded from Simplified Declaration Procedures (SDP) and Entry in Declarant Records (EIDR).

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Specific fields in the declaration/notes on completion**

Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code.

Additional Declaration Type B or E (D.E. 1/2) Modified I1 Data Set may be used where explicitly stated in the D.E. 1/10 completion notes.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Document code	Document identifier	Document status
C645	Enter the MoD certificate reference number in the format 'UK/ ...' inserting the relevant certificate number after 'UK/'	Enter document status code JP or UP as appropriate

**Additional documents needed**

Certificate issued by the MoD or equivalent competent authority in another member state. In circumstances where the certificate itself is not available the certificate reference number must be quoted in D.E. 2/3.

**VAT**

Where the MoD's VAT self-assessment procedure is being used, Additional Procedure Code 1MO must be used.

**Post Clearance Action**

Any security will be discharged when evidence of entitlement to relief (MoD certificate/end-use authorisation number) is produced.

**Notes:**

Additional Procedure Code 2MO can only be used with Requested and Previous Procedure codes (D.E. 1/10): 40 00; 40 51; 40 71; 40 78; 44 00; 44 21; 44 22; 44 51; 44 71; 44 78

**Additional Declaration Type B or E (D.E. 1/2) Modified I1 Data Set may be used where explicitly stated in the D.E. 1/10 completion notes.**

Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code.

The modified I1 data set may not be used where any commodities subject to prohibitions, restrictions or licencing conditions are being imported.

Additional Declaration Types B and E are only allowed with Additional Procedure Code 2MO, where the D.E. 1/10 Procedure Completion notes specify that a type B or E, Occasional Use Simplified Declaration, may be used in the completion rules for D.E. 1/2.

Where the D.E. 1/10 Procedure Code Completion Notes permit the use of Additional Declaration Types B or E and a Simplified Declaration (Occasional Use) is being declared, the modified I1 data set, as specified in the D.E. 1/10 Procedure Code completion rules must be followed (see Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes for details).

**Additional Procedure Code 3-Series**

This Appendix contains the specific completion rules instructions for the 3-series National Additional Procedure Codes for Data Element 1/11 for Imports.

Use the index list below and the Additional Procedure Codes completion notes to help you identify the correct code to use and for guidance on how to complete the declaration.

This Appendix includes Additional Procedure Codes:

3HG: HG3 non-compliance notice (Inward Processing)..... 2

**Notes:**

The completion notes in this Appendix are a supplement to the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide.

This Appendix only contains any additional completion notes for each 3-digit Additional Procedure Code and **does not** constitute full guidance on how the declaration should be completed.

Where a single goods item requires the use of both Union and National Additional Procedure Codes, Union Codes (from Appendix 2A: D.E. 1/11: Additional Procedure Codes: Union Codes) should be declared first (see UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide, data element 1/11 for more details).

Only one 4-digit Procedure Code can be declared against each goods item in D.E. 1/10, however, this may be tailored to the specific circumstances for the goods treatment by the use of multiple Additional Procedure Codes in D.E. 1/11.

These completion notes are a supplement to the D.E. 1/10 Procedure Code Notes and therefore any instructions relating to the requested or previous procedure included against the relevant D.E. 1/10 Procedure Code (see Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes) must also be followed.

The D.E. 1/10 completion notes are not repeated against or superseded by the D.E. 1/11 completion notes.

**3HG: HG3 non-compliance notice (Inward Processing)**

**Description of Procedure:**

Non-Union goods which are to be processed following the issuing of an HG3 non-compliance notice.

**Goods covered**

Non-Union goods which are to be processed following the issuing of an HG3 non-compliance notice.

**Restrictions on usage:**

Use of this additional procedure code is restricted to non-Union goods which are to be processed following the issuing of an HG3 non-compliance notice.

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Specific fields in the declaration/notes on completion**

-

**Additional documents needed**

-

**Security needed**

-

**Additional information**

-

**VAT**

Use of this additional procedure code suspends import VAT. No import VAT is payable on this entry.

**Post clearance action**

Enquiries must be addressed to the supervising office declared in D.E. 5/27. Please see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) Procedure Code completion notes for details on how the supervising office should be declared.

**Notes:**

The use of IP extends to customs duties, import VAT and CAP charges only.

IP does not relieve the liabilities to excise duties. However, by virtue of Article 5 of Council Directive 92/12, excise duties are not due until the goods are discharged from IP.

A completed BOD form, appropriate to the type of authorisation held (full or Authorisation by Customs Declaration) must be sent to NIRU after finalisation of the inspection and clearance of the declaration discharging the goods from IP.

Additional Procedure Code 3HG can only be used with Requested and Previous Procedure code (D.E. 1/10): 51 00

**Additional Procedure Code 4-Series**

This Appendix contains the specific completion rules instructions for the 4-series National Additional Procedure Codes for Data Element 1/11 for Imports.

Use the index list below and the Additional Procedure Codes completion notes to help you identify the correct code to use and for guidance on how to complete the declaration.

This Appendix includes Additional Procedure Codes:

46P: Import of processed products obtained from equivalent goods under the outward processing procedure before exportation of goods they are replacing. .... 2

48P: Entry for home use with simultaneous release for free circulation of replacement products under outward processing prior to the export of the defective goods. .... 3

**Notes:**

The completion notes in this Appendix are a supplement to the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide.

This Appendix only contains any additional completion notes for each 3-digit Additional Procedure Code and **does not** constitute full guidance on how the declaration should be completed.

Where a single goods item requires the use of both Union and National Additional Procedure Codes, Union Codes (from Appendix 2A: D.E. 1/11: Additional Procedure Codes: Union Codes) should be declared first (see UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide, data element 1/11 for more details).

Only one 4-digit Procedure Code can be declared against each goods item in D.E. 1/10, however, this may be tailored to the specific circumstances for the goods treatment by the use of multiple Additional Procedure Codes in D.E. 1/11.

These completion notes are a supplement to the D.E. 1/10 Procedure Code Notes and therefore any instructions relating to the requested or previous procedure included against the relevant D.E. 1/10 Procedure Code (see Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes) must also be followed.

The D.E. 1/10 completion notes are not repeated against or superseded by the D.E. 1/11 completion notes.

**46P: Import of processed products obtained from equivalent goods under the outward processing procedure before exportation of goods they are replacing.**

**Description of Procedure:**

Import of processed products obtained from equivalent goods under the outward processing procedure before exportation of goods they are replacing (Prior Export Equivalence (PEE)) in accordance with Article 223(2)(d) of Council Regulation (EU) No. 952/2013.

**Goods covered**

This procedure code is only to be used for the prior importation of equivalent goods under Outward Processing.

**Conditions for Use:**

The prior import of equivalent goods must be followed by an export using the outward processing procedure of the goods they are replacing.

This Additional Procedure Code may only be used where the Outward Processing authorisation expressly permits Prior Export Equivalence (PEE).

**Restrictions on usage:**

This Additional Procedure Code is only to be used where the equivalent goods are being exported prior to the importation of replacement products.

Where the goods being imported are to replace defective goods use Additional Procedure Code 48P instead.

The goods must meet the equivalence conditions laid down in Notice 3001.

This Additional Procedure Code cannot be used with Entry in Declarant's Records (EIDR).

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Specific fields in the declaration/notes on completion**

-

**Additional documents needed**

**Security needed**

When replacements are imported under the Standard Exchange System (SES) with earlier importation, security for the potential Customs Duty on the full value is needed, by deposit or guarantee. Security will be discharged when evidence is produced of the subsequent export of the goods being replaced.

**Additional information**

-

**VAT**

-

**Post clearance action**

-

**Notes:**

Additional Procedure Code 46P can only be used with Requested and Previous Procedure code (D.E. 1/10): 01 21; 07 21; 42 21; 44 21; 44 22; 51 21; 61 21; 61 22; 71 21; 71 22.



**48P: Entry for home use with simultaneous release for free circulation of replacement products under outward processing prior to the export of the defective goods.**

**Description of Procedure:**

Import of processed products obtained from equivalent goods under the outward processing procedure before exportation of defective goods they are replacing (Prior Export Equivalence (PEE)) in accordance with Article 262(1) of Council Regulation (EU) No. 952/2013.

**Goods covered**

This procedure code is only to be used for the prior importation of equivalent goods as replacement products for defective goods under Outward Processing.

Standard exchange system (IM-EX), prior importation for the replacement of defective goods only.

**Conditions for Use:**

This additional procedure code is to be used for the prior import of goods as replacements for defective products.

This Additional Procedure Code may only be used where the Outward Processing authorisation expressly permits Prior Export Equivalence (PEE).

**Restrictions on usage:**

This Additional Procedure Code is only to be used for defective goods. For any other type of prior import equivalence, use Additional Procedure Code 46P instead.

The goods must meet the equivalence conditions laid down in Notice 3001.

This Additional Procedure Code cannot be used with Entry in Declarant's Records (EIDR).

**Notices:**

Notice 3001: customs special procedures for the Union Customs Code

**Specific fields in the declaration/notes on completion**

-

**Additional documents needed**

-

**Security needed**

When replacements are imported under the Standard Exchange System (SES) with earlier importation, security for the potential Customs Duty on the full value is needed, by deposit or guarantee. Security will be discharged when evidence is produced of the subsequent export of the goods being replaced.

**Additional information**

-

**VAT**

-

**Post clearance action**

-

**Notes:**

Additional Procedure Code 48P can only be used with Requested and Previous Procedure code (D.E. 1/10): 01 21; 42 21; 44 22; 51 21; 61 22; 71 22.



**Additional Procedure Code 6-Series**

This Appendix contains the specific completion rules instructions for the 6-series National Additional Procedure Codes for Data Element 1/11 for Imports.

Use the index list below and the Additional Procedure Codes completion notes to help you identify the correct code to use and for guidance on how to complete the declaration.

This Appendix includes Additional Procedure Codes:

63P: Free Circulation goods, previously exported, now being re-imported with a simultaneous claim to Returned Goods Relief (RGR) and Onward Supply Relief (OSR).....	2
68P: Free circulation goods, previously exported, now being entered to an excise warehouse with a simultaneous claim to Returned Goods Relief .....	7

**Notes:**

The completion notes in this Appendix are a supplement to the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide.

This Appendix only contains any additional completion notes for each 3-digit Additional Procedure Code and **does not** constitute full guidance on how the declaration should be completed.

Where a single goods item requires the use of both Union and National Additional Procedure Codes, Union Codes (from [Appendix 2A: D.E. 1/11: Additional Procedure Codes: Union Codes](#)) should be declared first (see UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide, data element 1/11 for more details).

Only one 4-digit Procedure Code can be declared against each goods item in D.E. 1/10, however, this may be tailored to the specific circumstances for the goods treatment by the use of multiple Additional Procedure Codes in D.E. 1/11.

These completion notes are a supplement to the D.E. 1/10 Procedure Code Notes and therefore any instructions relating to the requested or previous procedure included against the relevant D.E. 1/10 Procedure Code (see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#)) must also be followed.

The D.E. 1/10 completion notes are not repeated against or superseded by the D.E. 1/11 completion notes.

**63P: Free Circulation goods, previously exported, now being re-imported with a simultaneous claim to Returned Goods Relief (RGR) and Onward Supply Relief (OSR)**

**Description of Procedure:**

Re-importation of goods with release to free circulation claiming RGR with simultaneous claim to a VAT-exempt supply (onward Supply relief (OSR)) to another Member State and, when applicable, an excise duty suspension.

**Goods covered**

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

This Additional Procedure Code must only be used when both of the following apply:

- Release for free circulation of re-imported goods in an unaltered state simultaneously claiming Returned Goods Relief (RGR, Article 203 EU Reg. No. 952/2013 (UCC)) upon payment of any customs duties and other charges, where the goods were temporarily exported to a third country.
- Release for free circulation of goods simultaneously onward supplied to another Member State which are the subject of a VAT exempt (and where applicable excise duty-suspension) onward supply to another Member State (Article 143(2) of Directive 2006/112 and/ or Article 17(1)(b) of Directive 2008/118/EC), and where the goods have not been subject to any previous procedure.

This Additional Procedure Code may also be used where the goods are being released from a customs warehouse and claiming both RGR and OSR.

**Conditions for Use:**

The goods must meet the conditions applicable for both RGR and OSR:

Any customs duties must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

These notes must be read in conjunction with the appropriate completion notes for the Procedure Code used on the declaration (D.E. 1/10).

This additional procedure code is only to be used where the full conditions of both RGR and OSR are met.

**Returned Goods Relief (RGR)**

This Procedure Code is used to claim duty (and where applicable VAT and/ or excise duty) relief under RGR with simultaneous release for free circulation of goods re-imported in an unaltered state, where the goods were temporarily exported to a third country (Article 203 EU Reg. No. 952/2013 (UCC)).

Any customs duties or other charges previously refunded at export must be repaid prior to the release of the goods.

Any customs duties not relieved under RGR must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

Evidence must be available to demonstrate the Union status of the goods at their original export.

The MRN of the export declaration must be declared as a previous document in D.E. 2/1.

Goods must return in an un-altered state, to the Union within 3 years of export (unless a waiver has been granted). A period of 6 years is allowed for Crown Servants.

No changes may be made to the goods, other than to maintain them in the same working condition as they were exported.

No changes may be made to the goods that will increase the value or upgrade the specification.

In order to be eligible for VAT relief at re-import, the legal declarant at export and re-import must be the same entity (the EORI number or named person shown in D.E. 3/1 or 3/2 at export and 3/15 or 3/16 at import must be the same).

VAT relief cannot be claimed if the goods were sold while outside the European Union unless the specific conditions in section 6 of Notice 236 are met.

Please see Notice 236 for additional conditions for eligibility for RGR.

**Onward Supply relief (OSR):**

This Procedure Code is used to claim simultaneous release for free circulation and home use with the payment of any customs duties, or entry for home use in the context of trade between the Union and the countries with which it has formed a customs union of goods. These goods are then the subject of a VAT-exempt supply to another Member State and, when applicable, an excise-duty suspension. The VAT and applicable excise duty will be due in the Member State of final destination.

In order to use this procedure, the declarant must meet the conditions listed in Article 143(2) of Directive 2006/112/EC and, where applicable, the conditions listed in Article 17(1)(b) of Directive 2008/118/EC. The information required by Article 143 (2) of Directive 2006/112/EC shall be entered in D.E. 3/40 Additional fiscal references identification no.

Any VAT liable will be payable in the Member State of final destination.

**Restrictions on usage:**

Evidence of eligibility for customs duty relief under RGR must be held.

Goods must not have been exported for the purpose of repair or process.

Any revenue re-claimed at export must be re-paid at import (for example, VAT zero-rated for export must be paid at re-import into the member state of final destination).

The goods must use an appropriate Requested Procedure Code in the 42 series and comply with the full terms and conditions of Onward Supply relief and the associated previous procedure concerned (as applicable to the D.E. 1/10 Procedure Code being used.)

**The requirement of the 4-digit procedure codes, including OSR are not replicated in these completion notes.**

**Any non-compliance with the full requirements of the 4-digit procedure codes used with on the declaration in D.E. 1/10 with this Additional Procedure Code will result in a demand for any suspended or relived import duties, import VAT and other charges being issued.**

This Additional Procedure Code cannot be used with Entry in Declarant's Records (EIDR)

**Notices:**

Please refer to Notice 236: Returned Goods Relief for details of the full conditions of RGR which must be met in order to use this Additional Procedure Code

Information on Onward Supply Relief may be found in the following Notices on Gov.uk:

Notice 199: imported goods, customs procedures and customs debt

Notice 252: Valuation of imported goods for customs purposes, VAT and trade statistics

Notice 702: Imports (VAT)

VAT Notice 702/7

**Specific fields in the declaration/notes on completion**

Please refer to the full completion rules in [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) for the specific completion instructions for the requested and previous procedure being used. These notes only cover any additional RGR requirement.

**Additional Information (D.E. 2/2):**

The following AI statements may be required in D.E. 2/2:

Coverage	AI statement code	Details to be declared
Relief claimed under Returned Goods Relief. Waiver of time limit claimed.	GEN03	Enter 'Waiver of time limit claimed'.
Relief claimed under Returned Goods Relief. RGR time limit extension to 6 years claimed by Crown Servants <i>Note: Crown Servants include diplomatic staff, armed forces, embassy and consular personnel. See Customs Information Paper 2017, no. 28 for details</i>	GEN3C	Enter 'RGR 6-year time limit claimed: Crown Servant'
Duty calculation override <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure or other AI statement.</i> <i>See CDS Volume 3 import Declaration Completion Guide and Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes for details on how to declare the tax lines in D.E. 4/4 – 4/7 when code OVR01 is used.</i>	OVR01	Enter 'Duty override claimed' followed by a plain text description of the reason for the override. For example: Duty override claimed RGR
Code used to declare: That the pallets or containers being re-imported by (foreign consignors name) were previously in free circulation in the EU: <ul style="list-style-type: none"> <li>• Are owned by the importer being returned within 3 years of the original export</li> <li>• Being returned to the importers who or on whose behalf they were previously exported for import free of duty</li> <li>• Being returned to the importers who originally declared the goods to export for import free of VAT</li> <li>• That the VAT and any customs duty previously chargeable on the pallets or containers or material used in their manufacture has been accounted for and not later refunded.</li> <li>• That the pallets or containers are eligible for RGR.</li> </ul>	PAL05	Enter 'RGR Pallets or Containers' followed by the consignor's name and date.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

The specific document code references detailed below should be declared (as applicable).

Enter the following for the INF3 form (Form C&E 1158):

An INF3 is only required where RGR triangulation applies (see Notice 236, section 2.3 for details)

Document code	Document identifier	Document status
C605	Enter the INF3 reference number	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

Additional RGR national document codes which may be required:

Enter the following for the C1314 (RGR claim form):

Document code	Document identifier	Document status
1314	Enter the MRN of the export declaration the RGR claim relates to	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

Enter the following for the C&E1246 (RGR duplicate lists):

Document code	Document identifier	Document status
1246	Enter the MRN of the export declaration the RGR claim relates to	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

**Notes:**

Additional Procedure Code 63P can only be used with Requested and Previous Procedure code (D.E. 1/10): 4200; 4271

Where RGR is being claimed on re-imported IP goods, Additional Procedure Codes F04 or F07 must be used instead of 63P.

Where RGR is being claimed on goods be re-imported and placed back under the end use procedure, Additional Procedure Code 1RL must be used instead of 63P.

Use of this Additional Procedure Code gives relief from excise duty which must be accounted for, if applicable, in the destination Member State.

**VAT:**

VAT will be payable, unless specifically relieved under RGR, in the Member State of final Destination.

**Excise:**

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information).

Excise duties will be payable, unless specifically relieved under RGR, in the member state of final destination.

**Additional Notes:**

The use of this Additional Procedure Code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Agents must have prior written approval from the importer to enter goods to RGR on their behalf and ensure a copy of the declaration is returned to the holder.
- Notice 236: Returned Goods Relief section 9 defines what is meant by 'Goods in free circulation'.
- All supporting materials (for example rope, wood and plastic) used for the storage and protection of the goods are also eligible for relief.
- Evidence of export and free circulation status as described in Notice 236: Returned Goods Relief except where the export declaration reference is quoted in D.E. 2/1 (Previous Documents).

Entry under this Procedure Code is a declaration that:

- If claiming duty relief (use Additional Procedure Code F01 in D.E. 1/11 when claiming duty relief only):
  - The goods are eligible to claim RGR.
  - Any additional security which may be needed will be provided.
  - All other conditions and requirements associated with claiming RGR have been met.
  - The goods were in free circulation when previously exported from the customs territory of the EU of Territory with which the EU has formed a customs union.
  - The goods are being entered for free circulation within 3 years of them being exported from that territory unless a valid waiver is claimed. A period of 6 years is allowed for Crown Servants.
  - If the waiver of the 3-year time limit for reimportation is claimed due to special circumstances, insert 'Waiver of time limit claimed' in D.E.2/2 as a GEN03 AI Statement. This waiver must be shown to be reasonable to HMRC when requested.
  - The goods haven't undergone any process or repair outside that territory other than routine maintenance to keep them in good condition, or handling which only altered the goods appearance, for example attaching operating instructions in foreign languages.
- If claiming VAT relief (use Additional Procedure Code F05 in D.E. 1/11 to claim duty and VAT relief), it is a further declaration that:
  - the goods were exported from the EU by the importer or on their behalf.
  - any VAT due on the goods was paid and not refunded on export from the EU.



**68P: Free circulation goods, previously exported, now being entered to an excise warehouse with a simultaneous claim to Returned Goods Relief**

Release for free circulation with simultaneous entry to an excise warehouse for goods claiming RGR on re-import.

**Goods covered**

Free circulation goods previously exported for which RGR is being claimed where the goods are simultaneously being entered to an Excise warehouse.

**Description of Procedure:**

The use of this Additional Procedure Code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

This Additional Procedure Code must only be used when both of the following apply:

- Release for free circulation of re-imported goods in an unaltered state simultaneously claiming Returned Goods Relief (RGR, Article 203 EU Reg. No. 952/2013 (UCC)) upon payment of any customs duties where the goods were temporarily exported to a third country.
- Release of goods for free circulation simultaneously placed under a warehousing procedure other than customs warehousing (placed in an excise warehouse), where neither excise nor (when applicable) VAT, has been paid. The law which governs the storage of goods in an excise warehouse may be found in section 17 of Notice 197.

This Additional Procedure Code may also be used where the goods are being released from a customs warehouse for entry to an excise warehouse simultaneously claiming RGR.

**Conditions for Use:**

The goods must meet the conditions applicable to RGR and excise warehousing to use this Additional Procedure Code.

Any customs duties not relieved under RGR must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC)), in order for the goods to be released to this procedure.

These notes must be read in conjunction with the appropriate completion notes for the Procedure Code used on the declaration (D.E. 1/10).

This additional procedure code is only to be used where the full conditions of both RGR and excise warehousing are met.

**Returned Goods Relief (RGR)**

This Procedure Code is used to claim duty (and where applicable VAT and/ or excise duty) relief under RGR with simultaneous release for free circulation of goods re-imported in an unaltered state, where the goods were temporarily exported to a third country (Article 203 EU Reg. No. 952/2013 (UCC)).

Any customs duties or other charges previously refunded at export must be repaid prior to the release of the goods.

Any customs duties not relieved under RGR must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC)), in order for the goods to be released to this procedure.

Evidence must be available to demonstrate the Union status of the goods at their original export.

The MRN of the export declaration must be declared as a previous document in D.E. 2/1.

Goods must return in an un-altered state, to the Union within 3 years of export (unless a waiver has been granted). A period of 6 years is allowed for Crown Servants.

No changes may be made to the goods, other than to maintain them in the same working condition as they were exported.

No changes may be made to the goods that will increase the value or upgrade the specification.

In order to be eligible for VAT relief at re-import, the legal declarant at export and re-import must be the same entity (the EORI number or named person shown in D.E. 3/1 or 3/2 at export and 3/15 or 3/16 at import must be the same).

VAT relief cannot be claimed if the goods were sold while outside the European Union unless the specific conditions in section 6 of Notice 236 are met.

Please see Notice 236 for additional conditions for eligibility for RGR.

**Excise Warehousing:**

This Additional Procedure Code is used where the goods are released for free circulation but where excise duties (and where applicable VAT) are suspended by entering them into an approved excise warehouse.

Any customs duties must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (D.E. 1/11).

If the goods qualify for relief from Excise Duty and/ or import VAT under RGR, this Additional Procedure Code cannot be used. Additional Procedure Code F05 must be used instead

**Restrictions on usage:**

Goods may only use this Additional Procedure code where the Excise Duty and/ or import VAT do not meet the conditions for duty and VAT relief under the RGR arrangements.

Evidence of eligibility for customs duty relief under RGR must be held.

Goods must not have been exported for the purpose of repair or process.

Any revenue re-claimed at export must be re-paid at import (for example, VAT zero-rated for export must be paid at re-import into the member state of final destination).

The goods must use an appropriate Requested Procedure Code in the 42 series and comply with the full terms and conditions of Onward Supply relief and the associated previous procedure concerned (as applicable to the D.E. 1/10 Procedure Code being used.)

**The requirement of the 4-digit procedure codes, including OSR are not replicated in these completion notes.**

**Any non-compliance with the full requirements of the 4-digit procedure codes used with on the declaration in D.E. 1/10 with this Additional Procedure Code will result in a demand for any suspended or relived import duties, import VAT and other charges being issued.**

The goods must be entered to an approved excise warehouse, registered tobacco store or other registered premises, declared in D.E. 2/7 (Identification of Warehouse) of the declaration, with suspension of excise duty and where applicable, VAT.

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

This Additional Procedure Code cannot be used with Entry in Declarant's Records (EIDR).

**Notices:**

Please refer to Notice 236: Returned Goods Relief for details of the full conditions of RGR which must be met in order to use this Additional Procedure Code

Information can be found on Excise suspense regimes on Gov.UK:

Excise Notice 179: motor and heating fuels - general information and accounting for excise duty and VAT.

Excise Notice 179a: aviation turbine fuel.

Excise Notice 179e: biofuels and other fuel substitutes.

Excise Notice 196: excise goods - registration and approval of warehousekeepers, warehouse premises, owners of goods and registered consignors.

Excise Notice 197: receipt into and removal from an excise warehouse of excise goods.

Excise Notice 476: Tobacco Products Duty.

**Specific fields in the declaration/notes on completion**

Please refer to the full completion rules in [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) for the specific completion instructions for the requested and previous procedure being used.

These notes only cover any additional RGR requirement.

**Additional Information (D.E. 2/2):**

The following AI statements may be required in D.E. 2/2:

Coverage	AI statement code	Details to be declared
Relief claimed under Returned Goods Relief. Waiver of time limit claimed.	GEN03	Enter 'Waiver of time limit claimed'.
Relief claimed under Returned Goods Relief. RGR time limit extension to 6 years claimed by Crown Servants <i>Note: Crown Servants include diplomatic staff, armed forces, embassy and consular personnel. See Customs Information Paper 2017, no. 28 for details</i>	GEN3C	Enter 'RGR 6-year time limit claimed: Crown Servant'
Duty calculation override <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure or other AI statement. See CDS Volume 3 import Declaration Completion Guide and Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes for details on how to declare the tax lines in D.E. 4/4 – 4/7 when code OVR01 is used.</i>	OVR01	Enter 'Duty override claimed' followed by a plain text description of the reason for the override. For example: Duty override claimed RGR

Coverage	AI statement code	Details to be declared
<p>Code used to declare:</p> <p>That the pallets or containers being re-imported by (foreign consignors name) were previously in free circulation in the EU:</p> <ul style="list-style-type: none"> <li>• Are owned by the importer being returned within 3 years of the original export</li> <li>• Being returned to the importers who or on whose behalf they were previously exported for import free of duty</li> <li>• Being returned to the importers who originally declared the goods to export for import free of VAT</li> <li>• That the VAT and any customs duty previously chargeable on the pallets or containers or material used in their manufacture has been accounted for and not later refunded.</li> <li>• That the pallets or containers are eligible for RGR.</li> </ul>	PAL05	Enter 'RGR Pallets or Containers' followed by the consignor's name and date.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

The specific document code references detailed below should be declared (as applicable).

Enter the following for the INF3 form (Form C&E 1158):

An INF3 is only required where RGR triangulation applies (see Notice 236, section 2.3 for details)

Document code	Document identifier	Document status
C605	Enter the INF3 reference number	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

Additional RGR national document codes which may be required:

Enter the following for the C1314 (RGR claim form):

Document code	Document identifier	Document status
1314	Enter the MRN of the export declaration the RGR claim relates to	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

Enter the following for the C&E1246 (RGR duplicate lists):

Document code	Document identifier	Document status
1246	Enter the MRN of the export declaration the RGR claim relates to	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

**Notes:**

Additional Procedure Code 68P can only be used with Requested and Previous Procedure code (D.E. 1/10): 0700; 0771

Where RGR is being claimed on re-imported IP goods, Additional Procedure Codes F04 or F07 must be used instead of 63P.

Where RGR is being claimed on goods be re-imported and placed back under the end use procedure, Additional Procedure Code 1RL must be used instead of 63P.

**Additional Notes**

The use of this Additional Procedure Code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Agents must have prior written approval from the importer to enter goods to RGR on their behalf and ensure a copy of the declaration is returned to the holder.
- Notice 236: Returned Goods Relief section 9 defines what is meant by 'Goods in free circulation'.
- All supporting materials (for example rope, wood and plastic) used for the storage and protection of the goods are also eligible for relief.
- Evidence of export and free circulation status as described in Notice 236: Returned Goods Relief except where the export declaration reference is quoted in D.E. 2/1 (Previous Documents).

Entry under this Procedure Code is a declaration that:

- If claiming duty relief (use Additional Procedure Code F01 in D.E. 1/11 when claiming duty relief only):
  - The goods are eligible to claim RGR.
  - Any additional security which may be needed will be provided.
  - All other conditions and requirements associated with claiming RGR have been met.
  - The goods were in free circulation when previously exported from the customs territory of the EU of Territory with which the EU has formed a customs union.
  - The goods are being entered for free circulation within 3 years of them being exported from that territory unless a valid waiver is claimed. A period of 6 years is allowed for Crown Servants.
  - If the waiver of the 3-year time limit for reimportation is claimed due to special circumstances, insert 'Waiver of time limit claimed' in D.E.2/2 as a GEN03 AI Statement. This waiver must be shown to be reasonable to HMRC when requested.
  - The goods haven't undergone any process or repair outside that territory other than routine maintenance to keep them in good condition, or handling which only altered the goods appearance, for example attaching operating instructions in foreign languages.
- If claiming VAT relief (use Additional Procedure Code F05 in D.E. 1/11 to claim duty and VAT relief), it is a further declaration that:
  - the goods were exported from the EU by the importer or on their behalf.
  - any VAT due on the goods was paid and not refunded on export from the EU.

**VAT**

Use of this procedure code gives relief from VAT which must be accounted for, if applicable, upon removal from the Excise Warehouse.

Goods may only use this Additional Procedure code where the Excise Duty and/ or import VAT do not meet the conditions for duty and VAT relief under the RGR arrangements.

**Excise**

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation.

Goods may only use this Additional Procedure code where the Excise Duty and/ or import VAT do not meet the conditions for duty and VAT relief under the RGR arrangements.

### **Additional Procedure Code 9-Series**

This Appendix contains the specific completion rules instructions for the 9-series National Additional Procedure Codes for Data Element 1/11 for Imports.

Use the index list below and the Additional Procedure Codes completion notes to help you identify the correct code to use and for guidance on how to complete the declaration.

This Appendix includes Additional Procedure Codes:

95P: Goods from a Special Fiscal Territory placed under a non-customs warehousing procedure (excise warehousing) where both VAT and Excise is suspended..... 2

#### **Notes:**

The completion notes in this Appendix are a supplement to the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide.

This Appendix only contains any additional completion notes for each 3-digit Additional Procedure Code and **does not** constitute full guidance on how the declaration should be completed.

Where a single goods item requires the use of both Union and National Additional Procedure Codes, Union Codes (from [Appendix 2A: D.E. 1/11: Additional Procedure Codes: Union Codes](#)) should be declared first (see UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide, data element 1/11 for more details).

Only one 4-digit Procedure Code can be declared against each goods item in D.E. 1/10, however, this may be tailored to the specific circumstances for the goods treatment by the use of multiple Additional Procedure Codes in D.E. 1/11.

These completion notes are a supplement to the D.E. 1/10 Procedure Code Notes and therefore any instructions relating to the requested or previous procedure included against the relevant D.E. 1/10 Procedure Code (see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#)) must also be followed.

The D.E. 1/10 completion notes are not repeated against or superseded by the D.E. 1/11 completion notes

**95P: Goods from a Special Fiscal Territory placed under a non-customs warehousing procedure (excise warehousing) where both VAT and Excise is suspended**

**Description of Procedure:**

Placing of Union Goods from a Special Fiscal Territory under a warehousing procedure other than a customs warehousing procedure where neither VAT nor excise duties have been paid (excise warehouse).

**Goods covered:**

Goods being entered to the UK from a Special Fiscal Territory where the goods are already in free circulation but are claiming a suspension of the VAT and Excise duty on entry to an excise warehouse.

**Conditions for Use:**

This Additional Procedure Code is to be used in the context of trade with Special Fiscal Territories where neither VAT nor excise duties have been paid.

This Additional Procedure Code may be used where the goods are already in free circulation but where excise duties (and where applicable VAT) are suspended by entering them into an approved excise warehouse.

Additional Procedure code F15 must also be declared in D.E. 1/11.

**Restrictions on usage:**

This Additional Procedure Code is only to be used for free circulation goods from a Special Fiscal Territory which are being entered to an approved excise warehouse.

This additional procedure code is not to be used for goods which do not have Union (Free Circulation) status.

The goods must be entered to an approved excise warehouse, registered tobacco store or other registered premises, declared in D.E. 2/7 (Identification of Warehouse) of the declaration, with suspension of excise duty and where applicable, VAT.

This Additional Procedure code may only be used where the customs status of 'CO' is declared in D.E. 1/1.

This Procedure Code may not be used with Entry in Declarant's Records (EIDR).

**Notices:**

Information can be found on Excise suspense regimes on Gov.UK:

[Excise Notice 179: motor and heating fuels - general information and accounting for excise duty and VAT.](#)

[Excise Notice 179a: aviation turbine fuel.](#)

[Excise Notice 179e: biofuels and other fuel substitutes.](#)

[Excise Notice 196: excise goods - registration and approval of warehousekeepers, warehouse premises, owners of goods and registered consignors.](#)

[Excise Notice 197: receipt into and removal from an excise warehouse of excise goods.](#)

[Excise Notice 476: Tobacco Products Duty.](#)



**Specific fields in the declaration/notes on completion**

**The requirements of the 4-digit procedure codes are not replicated in these completion notes.**

**Any non-compliance with the full requirements of the 4-digit procedure codes used with on the declaration in D.E. 1/10 with this Additional Procedure Code will result in a demand for any suspended or relived import duties, import VAT and other charges being issued.**

**Additional Information (D.E. 2/2):**

The following AI statements may be required in D.E. 2/2:

Coverage	AI statement code	Details to be declared
Excise Registered Consignor.	ECONR	Enter the identification number of the excise registered consignor.

**Notes:**

Additional Procedure Code F15 must also be included in D.E. 1/11

Additional Procedure Code 95P can only be used with Requested and Previous Procedure code (D.E. 1/10): 07 00; 07 51; 07 71

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

All items on the customs declaration must be being entered to the same excise warehouse and have the requested procedure code of 07 (as the first and second digit) in D.E. 1/10 (Procedure Code).

Entry under this Additional Procedure Code is a declaration that:

- The goods are eligible for excise warehousing.
- The goods will be deposited without delay and in the same state and conditions as at importation in the warehouse stated in D.E. 2/7 (Identification of Warehouse).
- Any additional security which may be needed will be provided and
- All other conditions and requirements associated with entry to the excise warehouse procedure will be met.

**VAT**

Use of this procedure code gives relief from VAT which must be accounted for, if applicable, upon removal from the Excise Warehouse.

**Excise**

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information) and code F06 in D.E. 1/11 (Additional Procedure Code).



**Appendix 3: D.E. 2/1: Previous Document Codes**

This Appendix provides details of the codes to be used with Data Element (D.E.) 2/1 of the Customs Declaration. The following table contains a list of the codes.

Choose the relevant abbreviation code for the document from the list below:

- Enter the Appropriate Code from column 1,
- Followed by the appropriate Reference Identifier for the document type from column 2

As required by the Completion Notes contained in the main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide for Data Element 2/1 or the Procedure Code Completions Notes.

The Procedure Code completion notes in [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) give guidance on the codes expected to be used in specific circumstances for the procedure concerned. They are not a definitive guide however and should be read in conjunction with the full list provided below:

<b>Code to be Declared</b>	<b>Document Name/Type to be used as the Previous Reference</b>
235	Container List
270	Delivery Note
271	Packing List
325	Proforma Invoice
337	Temporary Storage Declaration
355	Entry Summary Declaration (ENS)
380	Commercial Invoice
703	House Waybill
704	Master Bill of Lading
705	Bill of Lading
714	House Bill of Lading
720	Rail Consignment Note
730	Road Consignment Note
740	Air Waybill
741	Master Air Waybill
750	Despatch Note (Post Parcels)
760	Multimodal/ Combined Transport Document
785	Cargo Manifest
787	Bordereau
820	Union/ Common Transit Declaration — Mixed Consignments (T)
821	External Union/ Common Transit Declaration (T1)
822	Internal Union/ Common Transit Declaration (T2)
823	Control Document T5
825	Proof of the Customs Status of Union Goods T2L
952	TIR Carnet

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<b>Code to be Declared</b>	<b>Document Name/Type to be used as the Previous Reference</b>
955	ATA Carnet
CLE	Reference/Date of Entry in the Declarant's Records (EIDR)*
IF3	Information Sheet INF3
MNS	Cargo Manifest — Simplified Procedure
MRN	Declaration/ Notification MRN
T2F	Internal Union Transit Declaration — Article 227 of the Code
T2G	Proof of the Customs Status of Union Goods T2LF
T2M	T2M Proof
SDE	Simplified Declaration** for Simplified Declaration Procedure (SDP)
CSE	Customs Supervised Export
MCR	Master Unique Consignment Reference (MUCR)
DCR	Declaration Unique Consignment Reference (DUCR)
DCS	Declaration Unique Consignment Reference Part Number (DUCR Part)
ZZZ	Other

\*Code 'CLE', included in this list is to be used for Entry in Declarants Records (EIDR, Article 182(1) of EU Reg. No. 952/2013).

The date the goods were released to the customs procedure (the date the EIDR record was created) should be declared as the previous document for this code in the following format: yyyyymmdd.

\*\*Code 'SDE', included in this list stands for the simplified declaration (formerly referred to as the Simplified Frontier Declaration or SFD) under the Simplified Declaration Procedure (SDP, Article 166 of EU Reg. No. 952/2013).

The MRN of the simplified declaration should be declared as the previous document for this code.

**Appendix 4: D.E. 2/2 Additional Information Statement Codes**

This Appendix provides details of the codes to be used to provide additional information in Data Element (D.E.) 2/2 of the customs declaration. The completion of codes will be determined by the:

- Procedure codes used in D.E. 1/10 or 1/11,
- The commodity code details declared in D.E. 6/14 – 6/17 or
- The main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide.

The codes which may be used in D.E. 2/2 are specified below along with the additional information to be entered on the declaration.

The Codes are split into two tables:

- **Table 1: Codes which may be declared on both Import and Export Declarations and**
- **Table 2: Codes which may only be declared on an Import Declaration**

Where a single goods item requires both Union and National AI statement codes declared in D.E. 2/2, any Union Codes (beginning with a number) must be declared first.

**Table 1: Codes which may be declared on both Import and Export Declarations**

<b>AI Statement Code to be declared</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
Union Codes		
00100	<i>Authorisation by Customs Declaration only: Special Procedure Authorisation granted on the declaration at the time of entry to the procedure.</i>	To place goods into the special procedure: <ul style="list-style-type: none"> <li>• Enter 'Simplified authorisation'</li> </ul> To discharge the special procedure: <ul style="list-style-type: none"> <li>• Enter 'Discharge of Simplified Authorisation'.</li> </ul>
00200	Several occurrences of documents or parties. <b>Note:</b> <i>For various exporters/importers AI code 00200 must be entered in each of the Name, Street, City and Postcode fields. If there is only a single exporter, combined with multiple importers, enter this data at header level.</i>	Enter 'Various'.
00300	Identity between declarant and consignor.	Enter 'Consignor'.
00400	Identity between declarant and exporter.	Enter 'Exporter'.
00500	Identity between declarant and importer.	Enter 'Importer'.

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AI Statement Code to be declared	Description and Usage of Code	Details to be entered on the declaration
00600	<p>Simplification of the drawing up of customs declarations for goods falling under different tariff subheadings.</p> <p><b>Note:</b> <i>The following conditions must be met in order to use this simplification:</i></p> <ul style="list-style-type: none"> <li>• <i>The total value of the goods declared must not exceed £6,000.</i></li> <li>• <i>Goods may not be subject to any prohibitions or restrictions.</i></li> <li>• <i>Goods must not be subject to any licences</i></li> <li>• <i>Claims to quota may not be made</i></li> <li>• <i>Claims to preference are not allowed</i></li> <li>• <i>Goods must not be subject to CAP or ADD charges</i></li> </ul>	Enter 'Article 228, EU Reg. No. 2015/2447 applied'.
10200	<p><i>Full authorisation holders only:</i></p> <p>Discharge of Inward Processing (Article 241(1) EU Reg. No. 2015/2446 (DA)).</p>	Enter 'IP' followed by the relevant authorisation number or INF number.
10300	<p>Discharge of inward processing (specific commercial policy measures): Where goods placed under the inward processing procedure are subject to specific commercial policy measures and such measures continue to be applicable at the time when the goods, whether in the form of processed products or not, are placed under a subsequent customs procedure (refer to Notice 3001).</p>	Enter 'IP CPM'.
10500	<p><i>Full authorisation holders only:</i></p> <p>Discharge of Temporary Admission (Article 238 EU Reg. No. 2015/2446 (DA)).</p>	Enter 'TA' followed by the relevant authorisation number.

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AI Statement Code to be declared	Description and Usage of Code	Details to be entered on the declaration
National Codes		
CAP10	This code is used to waive their attendance at any physical examination, substitution or a conformity checks. The declarant may provide contact details to be informed of examination outcomes and sampling.	Where the declarant wishes to be informed of examinations and sampling: <ul style="list-style-type: none"> <li>• Enter the contact details of an authorised person, this can include: name, phone number, fax number, email address.</li> </ul> If the declarant does not wish to provide contact details: <ul style="list-style-type: none"> <li>• Enter NIL against this AI statement code.</li> </ul>
CAP11	These goods are being imported or exported either with a CAP paper licence, or without any licence. Authentication of a copy of the declaration is required, under Regulation 1301/2006 article 5, to support an application for an Import Tariff Quota licence.	Enter the paper licence reference or 'licence not held'.
ECONR	Excise Registered Consignor	Enter the Identification No. of the excise registered consignor
ECONE	Excise Registered Consignee	Enter the Identification No. of the excise registered consignee
GEN45	Consignment/work number.	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
GEN49	For goods imported under commodity code 3604 only. <i>Note: to be combined with a PREMS AI statement.</i>	Enter the permit number, name and phone number of the emergency contact.
IRQ0B	Request for: <ul style="list-style-type: none"> <li>• Certified declaration export control document, or</li> <li>• C1314 to support claim for repayment from the RPA of export levy, or</li> <li>• Certification by Customs on form C &amp; E 1154 when required for submission to the Rural Payments Agency (RPA).</li> </ul>	Enter the export control document reference number Enter the date of the C1314  Enter the date of the C&E1154.
MIB01	To declare commercial goods carried by passengers in accompanied baggage or in private vehicles for trade or business use.	Enter the date of arrival at the border.

**VOLUME 3 – Appendix 4: Additional Information Statement Codes (CDS)**

<b>AI Statement Code to be declared</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
POD06	<p><i>Authorisation by Customs Declaration only:</i> Throughput period for the customs procedure.</p> <p>A standard throughout period of up to 6 months is permitted. If the processing period is likely to exceed this period, the applicant must inform NIRU and ask for an extension.</p> <p><b>Note:</b> <i>POD06 may only be used where AI code 00100 is also declared in D.E. 2/2.</i></p>	Enter the anticipated throughout period.
PREMS	<p>Premises Name and Address.</p> <p><b>Note:</b> <i>Please refer to the D.E. 1/10 Procedure Code notes for details of when a PREMS statement is required.</i></p> <p>For goods imported under commodity code 3604 only: Also enter AI statement GEN49, at item level.</p>	<p>Enter the full name, address and country of the premises where the goods can be examined.</p> <p>Enter the Premises Country Code as a suffix to the Premises Name and Address separated by a '-'.</p> <p>Enter:</p> <ul style="list-style-type: none"> <li>• The name of the person storing the goods</li> <li>• The address of the premises where the goods will be stored and</li> <li>• The goods item number as a suffix to the Address separated by '-'.</li> </ul>
ROY01	<p><i>Authorisation by Customs Declaration only:</i> Rate of yield.</p> <p>Use code ROY01 if the rate of yield is 1:1.</p> <p><b>Note:</b> <i>ROY01 may only be used where AI code 00100 is also declared in D.E. 2/2.</i></p>	Enter 'ROY 1:1'.
ROY02	<p><i>Authorisation by Customs Declaration only:</i> Rate of yield.</p> <p>Use code ROY02 if the rate of yield is to be established from processing records.</p> <p><b>Note:</b> <i>ROY02 may only be used where AI code 00100 is also declared in D.E. 2/2.</i></p>	Enter 'ROY records'.
RPTID	<p>The RPA Registration Number (currently 6 characters) as used to identify the trader permitted to use a CAP licence.</p> <p>See The main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide, D.E. 2/3 for guidance.</p>	Enter the RPA Registration Number.



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<b>AI Statement Code to be declared</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
RPTID	Or an Issuing Authority unique trader reference (optionally supplied) identifying a trader who is authorised to use an electronic licence.  See The main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide, D.E. 2/3 for guidance.	Enter the Issuing Authority unique trader reference.

**Table 2: Codes which may only be declared on an Import Declaration**

<b>AI Statement Code to be declared</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
Union Codes		
10600	Situations where negotiable bills of lading that are 'to order blank endorsed' are concerned in the case of entry summary declarations, where consignee details are unknown.	Enter 'Consignee unknown'
10700	Request to use the original tariff classification of the goods in situations provided for in Article 86(2) of the Code.	Enter 'Original tariff classification'.
National Codes		
AUC01	To be used by EIDR authorised auction houses only; To be used to declare the date of auction sale (tax point) and the hammer price for revenue calculation purposes.	Enter the date the goods were sold at auction followed by the hammer price.
BULKD	Bulking of consignments of documents, refer to import prohibitions and restrictions and Additional Procedure Code (D.E. 1/11) 1LV for details. Use of this code also requires: <ul style="list-style-type: none"> <li>• The Manifest Reference as a 'Previous Document in D.E. 2/1 using code 785 and</li> <li>• The number of packages for each goods item in D.E. 6/10 (item level) &amp; the total number of packages in D.E. 6/18 (at header level).</li> </ul>	Enter the LVBI approval number followed by the total value of the goods in GBP.
CAP01	Code to be used to: Certify that the eggs will be marketed unaltered immediately after importation.	
CAP02	Code to be used to: Declare that the goods imported contain no sugar other than that naturally occurring in the goods.	

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<b>AI Statement Code to be declared</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
CAP03	Code to be used to: Declare that all the goods covered by this entry will be weighed and sampled at... under the supervision of the Sugar Association of London/ Lancashire/ Greenock and the declarant is requesting acceptance of Sugar Association weights and polarisations. The declarant is also undertaking to give notice to the proper HM Revenue and Customs (HMRC) officer before weighing and sampling is commenced and to furnish with all despatch an account by the Sugar Association showing the weights and polarisations of the goods imported.	Enter the location where sampling will be undertaken followed by the intended date of sampling (where known).
CAP04	Code to be used to: Declare that the olive oil content does not exceed 3%.	
CAP05	Code to be used to: Declare goods subject to safeguard charge where the invoice unit price will be used.	Enter 'Invoice price used'.
CAP06	Code to be used to: Declare goods subject to safeguard charge – reference price used <b>Note:</b> This AI code must be combined with AI code OVR01.	Enter 'Safeguard price used'.
CAP09	Code to be used to: Declare that the banana weighing certificates, required in accordance with Commission Implementing Regulation (EU) 2015/2447, Article 251) are attached.	Enter the relevant certificate numbers.
CAP29	Code to be used to: Declare that peas or lupin seeds are to be placed under control.	Enter 'Peas' or 'Lupin Seeds' as appropriate.
CCL14	Request for the 14-day election procedure by consignees registered for levy purposes. See Additional Procedure Code (D.E. 1/11) 1CL	Enter '14-day election procedure requested' and the number of the levy registration certificate
CCLFC	Relief from the full rate of levy is being claimed. See Additional Procedure Code (D.E. 1/11) 1CL	Enter 'Waste Coal valued under £15 per tonne'
CCLFL	Full rate of levy is being declared and paid at import. See Additional Procedure Code (D.E. 1/11) 1CL	Enter 'Levy relief not claimed'

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<b>AI Statement Code to be declared</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
CCLPR	Where partial relief from climate change levy is claimed for approved entities. See Additional Procedure Code (D.E. 1/11) 1CL	Enter 'Partial levy relief claimed' followed by the agreement number with the Environment Agency.
CCR01	For use on imports by charities free of duty and VAT. See Additional Procedure Code (D.E. 1/11) C10, C20, C49 and C50.	Enter the Charities Commission Registration Number.
ECO01	Goods of any kind the processing of goods not listed in Annex 71-02 to Delegated Regulation (EU) 2015/2446.	Enter 'Goods of any kind'.
ECO02	Goods of any kind – Repair.	Enter 'Goods of any kind'
ECO03	Processing of goods directly or indirectly put at the disposal of the holder of the authorisation, carried out according to specifications on behalf of a person established outside of the customs territory of the Union, generally against payment of processing costs alone.	Enter 'Goods of any kind'.
ECO04	The processing of durum wheat into pasta.	Enter 'Goods of any kind'.
ECO05	The placing of goods under inward processing within the limits of the quantity determined on the basis of a balance in accordance with Article 18 EU Reg No. 510/2014.	Enter 'Goods of any kind'.
ECO06	The processing of goods which are listed in Annex 71-02 to Delegated Regulation (EU) 2015/2446, in case of unavailability of goods produced in the Union sharing the same 8-digit Combined Nomenclature code, the same commercial quality and technical characteristics as the goods intended to be imported for the processing operations envisaged.	Enter 'Goods of any kind'.
ECO07	The processing of goods which are listed in Annex 71-02 to Delegated Regulation (EU) 2015/2446, provided there are differences in price between goods produced in the Union and those intended to be imported, where comparable goods can't be used because their price wouldn't make the proposed commercial operation economically viable.	Enter 'Goods of any kind'.

<b>AI Statement Code to be declared</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
ECO08	The processing of goods which are listed in Annex 71-02 to Delegated Regulation (EU) 2015/2446, provided there are contractual obligations, where comparable goods don't conform to the contractual requirements of the third-country purchaser of the processed products, or where, in accordance with the contract, the processed products must be obtained from the goods intended to be placed under inward processing in order to comply with provisions concerning the protection of industrial or commercial property rights.	Enter 'Goods of any kind'.
ECO09	The processing of goods which are listed in Annex 71-02 to Delegated Regulation (EU) 2015/2446, provided the aggregate value of the goods to be placed under the inward processing procedure per applicant and calendar year for each eight-digit Combined Nomenclature code doesn't exceed €150,000.	Enter 'Goods covered by Article 551(1), second indent, EU Reg. No. 2015/2447'.
ECO10	The processing of goods to ensure their compliance with technical requirements for their release for free circulation: Only for use with goods not subject to an agricultural or commercial policy measure, or provisional or definitive anti-dumping, or provisional or definitive countervailing duty.	Enter 'Goods of any kind'.
ECO11	The processing of goods of a non-commercial nature: Any electronics type of components, parts, assemblies (including sub-assemblies), or materials (whether or not electronic), which are vital to the electronic working performance of the processed product.	Enter 'non-commercial nature'.

<b>AI Statement Code to be declared</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
ECO12	The processing of goods obtained under a previous authorisation, the issuing of which was subject to an examination of the economic conditions.	Enter the appropriate description from the list below: (the CN Code is not required as part of the AI statement): <ul style="list-style-type: none"> <li>• ‘Solid fractions of palm oil’ falling within CN code 1511 90 19</li> <li>• ‘Fluid fractions of palm oil’ falling within CN code 1511 90 9</li> <li>• ‘coconut oil’ falling within CN code 1513 11 10</li> <li>• ‘Fluid fractions of coconut oil’ falling within CN code ex 1513 19 30</li> <li>• ‘Palm kernel oil’ falling within CN code 1513 21 11</li> <li>• ‘Fluid fractions of palm kernel oil’ falling within CN code ex 1513 29, 30</li> <li>• ‘Babassu oil’ falling within CN code 1513 21 19.</li> </ul>
ECO13	The processing of solid and fluid fractions of palm oil, coconut oil, fluid fractions of coconut oil, palm kernel oil, fluid fractions of palm kernel oil, babassu oil (see ECO12 for relevant CN codes) or castor oil (falling within CN code 1515 30 90) into products which aren’t destined for the food sector.	Enter ‘Products not for food sector’.
ECO14	The processing into products to be incorporated in or used for civil aircraft for which an airworthiness certificate has been issued.	Enter ‘Goods of any kind’.
ECO15	The processing into products benefiting from the autonomous suspension of import duty on certain weapons and military equipment in accordance with Council Regulation (EC) No 150/2003.	Enter ‘In accordance with Council Reg. No. 150/2003’.
ECO16	The processing of goods into samples: Products falling within CN codes 2707 10, 2707 20, 2707 30, 2707 50, 2707 91 00, 2707 99 30, 2707 99 91, 2707 99 99 and 2710 00.	Enter ‘Samples’.
ECO17	The processing of any electronic type of components, parts, assemblies or any other materials into information technology products.	Enter ‘Information technology products’.

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<b>AI Statement Code to be declared</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
ECO18	The processing of goods falling within Combined Nomenclature codes 2707 or 2710 into products falling within Combined Nomenclature codes 2707, 2710 or 2902.	Enter 'compensating products within' followed by the appropriate chapter number for the compensating products: 2707, 2710 or 2902.
ECO19	The reduction to waste and scrap, destruction, recovery of parts or components.	Enter 'PVC material falling within CN code 3921 90 60'.
ECO20	Denaturing.	Enter 'Goods of any kind'.
ECO21	Usual forms of handling referred to in Article 220, EU Reg. No. 952/2013.	Enter 'Motor chassis fitted with cabs, of CN code 8704 21 31'.
ECO22	The aggregate value of goods to be placed under the inward processing procedure per applicant and calendar year for each eight-digit Combined Nomenclature code doesn't exceed €150,000 with regard to goods which are covered by Annex 71-02 to Delegated Regulation (EU) 2015/2446 and €300,000 for other goods, except where the goods intended to be placed under the inward-processing procedure would be subject to a provisional or definitive anti-dumping duty, a countervailing duty, a safeguard measure or an additional duty resulting from a suspension of concessions if they were declared for release for free circulation.	Enter 'Aggregate value Annex 71-02' or 'Aggregate value other goods' as appropriate.
GCONT	To declare a Government Contractor on import declarations identified by UK EORI number (not prefixed with 'GB').	Enter the appropriate UK EORI number.
GEN01	Where applicable: Duty relief claimed on basis of an INF1.	Enter 'IP/S goods: Duty based on INF1'.
GEN02	Where applicable: Relief not claimed on the basis of an INF1.	Enter 'IP/S goods: Duty not based on INF1'.
GEN03	Relief claimed under Returned Goods Relief. Waiver of time limit claimed.	Enter 'Waiver of time limit claimed'.
GEN3C	Relief claimed under Returned Goods Relief. RGR time limit extension to 6 years claimed by Crown Servants <i>Note: Crown Servants include diplomatic staff, armed forces, embassy and consular personnel. See Customs Information Paper 2017, no. 28 for details</i>	Enter 'RGR 6-year time limit claimed: Crown Servant'

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<b>AI Statement Code to be declared</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
GEN13	NIRU certificate/ approval letter.	Enter the NIRU certificate/ approval letter serial number.
GEN16	Goods for test. Approval note from NIRU attached. See Additional Procedure Code (D.E. 1/11) C33.	Enter the month and year tests are expected to be completed. For example: 01/06.
GEN18	CCL DEFRA facility. See Additional Procedure Code (D.E. 1/11) 1CL.	Enter the appropriate facility number allocated by DEFRA in relation to a climate change levy agreement.
GEN19	Where goods under Inward Processing were exported for further processing, and are now being re-imported	Enter 'Relief claimed under Article 258 of EU Reg. No. 952/2013'
GEN21	<i>Authorisation by Customs Declaration users only.</i> Only to be completed where the party using the Temporary Admission goods is not the importer (D.E. 3/15 or 3/16).	Enter the name and address details of the party using the goods.
GEN24	<i>Temporary Admission: Goods for approval.</i> Enter the details of the prospective buyer of the goods where different from the importer (D.E. 3/15 or 3/16). See Additional Procedure Code D24.	Enter the appropriate name and address of the prospective buyer of the goods.
GEN27	<i>Holder of a full Temporary Admission authorisation only.</i> Only to be completed where the person using the goods is not the Temporary Admission authorisation holder (D.E. 3/16 and 3/39).	Enter the name and address details of the party using the goods.
GEN28	Temporary Admissions: State how long the goods will be used and the intended date for re-exportation. See Additional Procedure Codes (D.E. 1/11) D01-D03, D05-D13, D15-D22, D25-D26 & D28-D30.	Enter the duration the goods intended usage followed by the intended date of re-export.
GEN29	Temporary Admissions: Enter the article under which the Temporary Admission relief is claimed.	Enter 'EU Reg. No. 2015/2446' followed by the appropriate article number for the relief: articles 207 – 236 refer.
GEN30	Temporary Admissions: State the purpose of the importation including the sequence and locations where the goods are to be used. See Additional Procedure Codes (D.E. 1/11) D03, D05, D06, D08-D13, D18-D22, D24 & D27-D29..	Enter the use to which the Temporary Admission goods will be put.



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<b>AI Statement Code to be declared</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
GEN31	Temporary Admissions: Used to declare non-EU ownership of goods claiming temporary admission. See Additional Procedure Codes (D.E. 1/11) D08, D12, D13, D16 & D17.	Enter the name and address of the non-EU owner of the goods followed by the type of ownership evidence held.
GEN32	Temporary Admissions: State what goods will be manufactured using the goods entered to temporary admission. See Additional Procedure Codes (D.E. 1/11) D16 & D17.	Enter the details of the goods to be manufactured.
GEN33	Temporary Admission for exhibitions. See Additional Procedure Code (D.E. 1/11) D23.	Enter details of when and where the exhibition/ event will take place and the intended date of re-export.
GEN34	Temporary Admission for exhibition/ auction. See Additional Procedure Code (D.E. 1/11) D25 & D26.	Enter details of when and where the goods will be exhibited/ auctioned.
GEN35	Temporary Admission for spare parts and accessories. Temporary Admission for exhibitions. See Additional Procedure Code (D.E. 1/11) D27.	Enter the MRN of the import declaration on which the original goods were entered to TA, for which these spare parts and accessories are to be used.
GEN36	For use with Temporary Admission Additional Procedure Codes (D.E. 1/11) D28 & D29.	Enter the reason why the appropriate TA relief from Additional Procedure Codes (D.E. 1/11) D01 – D27 cannot be used. <i>For example: 'Owner not established outside the EU'; 'User not established outside the EU'; or 'Use of and/or type of goods not covered by other TA relief Additional Procedure Codes'.</i>
GEN43	ESA scientific apparatus under the arrangements of PRIV 4/15/6. See Additional Procedure Code (D.E. 1/11) 1ES.	Enter 'Only to be opened by arrangement with the importer or their authorised agent'.
GEN44	PRIV33/BAS/381. See Additional Procedure Code (D.E. 1/11) 1ES.	Enter 'Board's Order PRIV 33/BAS/381'.
GEN47	<i>Authorisation by Customs Declaration only:</i> Place where goods are to be put to the prescribed end use. See Additional Procedure Codes (D.E. 1/11) 1SE.	If the place where the goods are to be processed is different from the importer's address enter the name and address details.

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<b>AI Statement Code to be declared</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
GEN48	<i>Authorisation by Customs Declaration only:</i> Description of process, processed goods and the commodity code(s) if processing is a criterion for using the relevant commodity code. See Additional Procedure Codes (D.E. 1/11) 1SE.	Enter a brief description of the process, processed goods and the commodity code(s) of the processed goods.
GEN52	For use when relief or suspension of duty is claimed for goods to be used at a trade fair or similar event	Enter the name, address, postcode and date of the event.
GEN86	<i>Use with A.86(3) UCC debt rules only:</i> Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules.	Enter 'Article 86(3)'.
GMSPR	General Marketing Standard (GMS) Products either processed, prepared or being imported for processing.	
IRQOC	Request for goods entered for warehousing to be removed under duty suspension for receipt and examination at an approved tax warehouse. This should not be used for a Customs warehouse. See Additional Procedure Code (D.E. 1/11) 1EX. <b>Note:</b> <i>this must be combined with the PREMS statement providing the details of the tax warehouse.</i>	Enter the reason for the temporary removal.
MORC1	Hydrocarbon 'Tied Oils' Scheme: Supervising office details of the Mineral Oils Relief Centre. See Additional Procedure Code (D.E. 1/11) 1TO	Enter the Supervising office code (SPOFF) for the MORC as 'GBNCL001'.
NCGDS	SDP simplified declarations: for non-controlled goods only. Full licensing declaration to be provided on the Supplementary Declaration. <b>Note:</b> <i>This is only permissible for paper licences.</i>	Enter 'Licence waived to sup dec'.

AI Statement Code to be declared	Description and Usage of Code	Details to be entered on the declaration
NCSMA	<ul style="list-style-type: none"> <li>• Goods owned by NICSMA and to be transported direct to NATO installations See Additional Procedure Code (D.E. 1/11) 1NC</li> <li>• Goods owned by a contractor and/ or to be transported to a contractor’s premises See Additional Procedure Code (D.E. 1/11)</li> </ul>	<ul style="list-style-type: none"> <li>• Enter ‘NICSMA goods. Delivery free of duty and VAT claimed under customs reference PRIV 59/1’ followed by the appropriate SPOFF code from <u>Appendix 17: D.E. 5/27: Supervising Office (SPOFF) Codes</u> for the supervising office of the contractor.</li> <li>• Enter ‘NICSMA goods PRIV 59/1’ followed by the appropriate SPOFF code from <u>Appendix 17: D.E. 5/27: Supervising Office (SPOFF) Codes</u> for the supervising office of the contractor.</li> </ul>
NEATA	Non-EU issued ATA carnets. See Additional Procedure Code (D.E. 1/11) 1AT	Enter the non-EU country code of the importer followed by their name and address.
OSD01	Onward Supply Dispatch using Requested Procedure Code 01.	Enter the Name and Address details of the party to whom the goods are being dispatched. Enter the country of destination as a suffix to the address separated by ‘-’.
OSR42	Onward Supply Relief using Requested Procedure Code 42.	Enter the Name and Address details of the party to whom the goods are being supplied. Enter the country of destination as a suffix to the address separated by ‘-’.
OVR01	<p>Duty calculation override</p> <p><i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure or other AI statement.</i></p> <p><i>See CDS Volume 3 import Declaration Completion Guide and Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes for details on how to declare the tax lines in D.E. 4/4 – 4/7 when code OVR01 is used.</i></p>	<p>Enter ‘Duty override claimed’ followed by a plain text description of the reason for the override.</p> <p>For example: Duty override claimed Inward Processing.</p>
PAL01	Temporary Admission relief for Packings, EU Reg. No. 2015/2446, Article 228. See Annex C, para 3.10, Notice 3001.	Enter ‘TA Packings’.

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AI Statement Code to be declared	Description and Usage of Code	Details to be entered on the declaration
PAL02	Temporary Admission relief for Pallets, EU Reg. No. 2015/2446, Articles 208 & 209. See Annex C, para 2.14.2, Notice 3001.	Enter 'TA Pallets'.
PAL03	Temporary Admission relief for Containers, EU Reg. No. 2015/2446, Articles 210 & 211. See Annex C, para 2.14.2, Notice 3001.	Enter 'TA Containers'.
PAL05	<p>Code used to declare:</p> <p>That the pallets or containers being re-imported by (foreign consignors name) were previously in free circulation in the EU:</p> <ul style="list-style-type: none"> <li>• Are owned by the importer being returned within 3 years of the original export</li> <li>• Being returned to the importers who or on whose behalf they were previously exported for import free of duty</li> <li>• Being returned to the importers who originally declared the goods to export for import free of VAT</li> <li>• That the VAT and any customs duty previously chargeable on the pallets or containers or material used in their manufacture has been accounted for and not later refunded.</li> <li>• That the pallets or containers are eligible for RGR.</li> </ul>	Enter 'RGR Pallets or Containers' followed by the consignor's name and date.
PRO01	<p><i>Authorisation by Customs Declaration only:</i>                      Manufacture or process of alcoholic goods.  <b>Note:</b> PRO01 may only be used where AI code 00100 is also declared in D.E. 2/2.</p>	Enter 'Alcoholic goods'.
PRO02	<p><i>Authorisation by Customs Declaration only:</i>                      Manufacture or process of tobacco goods.  <b>Note:</b> PRO02 may only be used where AI code 00100 is also declared in D.E. 2/2.</p>	Enter 'Tobacco products'.
PRO03	<p><i>Authorisation by Customs Declaration only:</i>                      Manufacture or process of chemicals and pharmaceuticals.  <b>Note:</b> PRO03 may only be used where AI code 00100 is also declared in D.E. 2/2.</p>	Enter 'Chemicals and pharmaceuticals'.
PRO04	<p><i>Authorisation by Customs Declaration only:</i>                      Manufacture or process of motor vehicles and parts.  <b>Note:</b> PRO04 may only be used where AI code 00100 is also declared in D.E. 2/2.</p>	Enter 'Motor Vehicles'.

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<b>AI Statement Code to be declared</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
PRO05	<p><i>Authorisation by Customs Declaration only:</i> Manufacture or process of maritime vessels and parts.</p> <p><b>Note:</b> PRO05 may only be used where AI code 00100 is also declared in D.E. 2/2.</p>	Enter 'Maritime Vessels'.
PRO06	<p><i>Authorisation by Customs Declaration only:</i> Manufacture or process of aircraft satellites and parts.</p> <p><b>Note:</b> PRO06 may only be used where AI code 00100 is also declared in D.E. 2/2.</p>	Enter 'Aircraft satellites and parts'.
PRO07	<p><i>Authorisation by Customs Declaration only:</i> Manufacture or process of other industrial goods.</p> <p><b>Note:</b> PRO07 may only be used where AI code 00100 is also declared in D.E. 2/2.</p>	Enter 'other industrial goods'.
PRO08	<p><i>Authorisation by Customs Declaration only:</i> Manufacture or process of milk and milk products.</p> <p><b>Note:</b> PRO08 may only be used where AI code 00100 is also declared in D.E. 2/2</p>	Enter 'Milk products'
PRO09	<p><i>Authorisation by Customs Declaration only:</i> Manufacture or process of sugar and sugar products</p> <p><b>Note:</b> PRO09 may only be used where AI code 00100 is also declared in D.E. 2/2.</p>	Enter 'sugar products'.
PRO10	<p><i>Authorisation by Customs Declaration only:</i> Other agricultural goods</p> <p><b>Note:</b> PRO10 may only be used where AI code 00100 is also declared in D.E. 2/2.</p>	Enter 'other agricultural goods'.
PRO11 - 13	<p><i>Authorisation by Customs Declaration only:</i> End use Relief: type of process statement to cover PRO11-13 nature of end use</p> <p><b>Note:</b> PRO011 - 13 may only be used where AI code 00100 is also declared in D.E. 2/2.</p>	<p>Enter one of the following:</p> <p>For code PRO11, enter 'Civil Aircraft'</p> <p>For code PRO12, enter 'Aircraft Engines'</p> <p>For code PRO13, enter 'Any other goods imported occasionally'.</p>

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<b>AI Statement Code to be declared</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
RCD01	<p>Relief/ Suspension of Customs Duty Claimed. This code is only to be used in conjunction with code 1RC in D.E. 1/11 (Additional Procedure Code).</p> <p><i>Note: This AI statement and Additional Procedure Code 1RC may only be used where there is no alternative Additional Procedure Code available.</i></p> <p><i>The use of this AI code and Additional Procedure Code 1RC is a statement that the goods are eligible to a relief/ suspension of customs duty. Failure to meet the conditions of the relief/ suspension may result in a demand for any relieved duties and sanctions for non-compliance being issued.</i></p>	Enter 'Relief from Customs Duty claimed' followed by the reason for the claim.
RCONE	<p>To declare a Registered Consignee on import declarations identified by UK EORI number (not prefixed with 'GB')</p> <p>See The main UK Trade Tariff, CDS Volume 3 Import Declaration Completion Guide, D.E. 2/2 Additional Information Guidance Notes.</p>	Enter the appropriate UK EORI number.
RED01	<p>Relief/ Suspension of Excise Duty Claimed. This code is only to be used in conjunction with code 1RE in D.E. 1/11 (Additional Procedure Code).</p> <p><i>Note: This AI statement and Additional Procedure Code 1RE may only be used where expressly instructed by the Additional Procedure Codes in Appendix 2: D.E. 1/11: Additional Procedure Codes.</i></p> <p><i>The use of this AI code and Additional Procedure Code 1RE is a statement that the goods are eligible to a relief/ suspension of excise duty. Failure to meet the conditions of the relief/ suspension may result in a demand for any relieved duties and sanctions for non-compliance being issued.</i></p>	Enter 'Relief from Excise Duty claimed' followed by the reason for the claim.

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AI Statement Code to be declared	Description and Usage of Code	Details to be entered on the declaration
RVAT1	<p>Relief/ Suspension of Import VAT claimed or Claim to a reduced rate/ value for Import VAT This code is only to be used in conjunction with code 1RV in D.E. 1/11 (Additional Procedure Code.</p> <p><i>Note: This AI statement and Additional Procedure Code 1RV may only be used where expressly instructed by the Additional Procedure Codes in Appendix 2B: D.E. 1/11: Additional Procedure Codes: National Codes.</i></p> <p><i>The use of this AI code and Additional Procedure Code 1RV is a statement that the goods are eligible to a relief/ suspension/ reduced rate or value for import VAT. Failure to meet the conditions of the relief/ suspension/ reduction may result in a demand for any revenue relieved or suspended and sanctions for non-compliance being issued.</i></p>	<p>Enter 'Relief from Import VAT claimed' followed by the reason for the claim or</p> <p>Enter 'Claim to a reduced rate/ value for import VAT'</p>
SHNMO	<p>Goods owned by SHNMO and to be transported direct to NATO installations. See Additional Procedure Code (D.E. 1/11) 1NC</p>	<p>Enter 'SHNMO goods. Delivery free of duty and VAT claimed under customs reference 'PRIV 59/31' followed by the appropriate SPOFF code from <a href="#">Appendix 17: D.E. 5/27: Supervising Office (SPOFF) Codes</a> for the supervising office of the contractor.</p>
TAPAR	<p>Temporary Admission (TA) with Partial Relief.</p> <p><b>Note:</b> <i>Only required where the goods are being transferred between different authorisation holders.</i></p>	<p>Enter the total amount of revenue paid whilst the goods were held under TA with partial relief.</p>
TOR01	<p>Transfer of Residence (ToR) relief for household effects and personal property belonging to natural persons transferring their normal place of residence to the United Kingdom only.</p> <p>See Additional Procedure Codes (D.E. 1/11) C01, C02, C06, C42, C43, C60 &amp; C61.</p>	<p>Enter the ToR authorisation number granted.</p>
WHSRP	<p>Claims to preference for goods being entered for customs warehousing/ free zone where a preference claim will be made on their removal.</p>	<p>Where a preferential rate of duty is to be claimed on removal from the customs warehouse, enter the type of preference claimed for example. GSP, ACP, EFTA etc.</p>





### **Appendix 5: D.E. 2/3: Documents and Other Reference Codes**

This Appendix provides details of the relevant document codes, document status codes and details to be declared (for example, licences and certificates) in Data Element 2/3 of the customs declaration.

The Appendix is broken into three parts:

- Appendix 5A: D.E. 2/3: Documents and Other Reference Codes
- Appendix 5B: D.E. 2/3: Document Status Codes
- Appendix 5C: D.E. 2/3: Document and Other Reference Codes: Licence Types

#### **General Notes:**

The UK Trade Tariff (which can be found here: <https://www.gov.uk/trade-tariff>), will identify any specific measures and document codes which may be required by the specific commodity code declared in D.E. 6/14 – 6/17.

Appendix 5: D.E. 2/3: Documents and Other Reference Codes contains details of all document and other reference codes, a description of their usage and provides guidance on the details to be declared against each code. Please refer to Appendix 5A: D.E. 2/3: Documents and Other Reference Codes to identify any specific completion requirements for any document codes which may be required by the commodity code.

The Procedure Code and Additional Procedure Code completion notes in Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes and Appendix 2: D.E. 1/11: Additional Procedure Codes provide guidance on the document codes expected to be used in specific circumstances for the procedure concerned. They are not a definitive guide however and should be read in conjunction with the full list provided in Appendix 5A: D.E. 2/3: Documents and Other Reference Codes.

Where a single goods item comprises of both Union and National codes declared in D.E. 2/3, any Union Codes (beginning with a letter) must be declared first.

The Union document codes and details to be declared are specified in **Table 1** of Appendix 5A: D.E. 2/3: Documents and Other Reference Codes.

The National document codes and details to be declared are specified in **Table 2** of Appendix 5A: D.E. 2/3: Documents and Other Reference Codes.



**Appendix 5A: D.E. 2/3 Documents and Other Reference Codes (Union)**

This Appendix provides details of the relevant document codes, document status codes and details to be declared (for example, licences and certificates) in Data Element (D.E) 2/3 of the customs declaration.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure is being used).

The Union codes and details to be declared are specified below in **Table 1**.

The National codes and details to be declared are specified in **Table 2**, see [Appendix 5A: D.E. 2/3 Document and Other Reference Codes \(National\)](#).

Where both Union and National document codes are being declared, enter any Union codes first.

**Table 1: Union document codes**

Document Code to be declared	Import/Export/Both	Description and Usage of Code	Details to be entered on the declaration
A001	I	Certificate of authenticity fresh 'EMPEROR' table grapes. EC Reg 1832/2002 amending Annex 1 to Council regulation 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff.	<p>Enter the reference number of the Certificate of authenticity for fresh 'EMPEROR' table grapes. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use status code AC (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions).</p>

**VOLUME 3 – Appendix 5A: Union Documents and Reference Codes (CDS)**

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
A004	I	Certificate of authenticity Tobacco. EC Reg 1031/2008 amending Annex 1 to Council Regulation 2658/87.	<p>Enter the reference number of the Certificate of authenticity for tobacco. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use status code AC (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions).</p>
A007	I	Certificate of authenticity - Frozen beef and veal (crop, chuck and blade and brisket cuts) Commission Regulation (EEC) No 139/81 defining the conditions for the admission of certain kinds of frozen beef and veal to subheading 02.01 A II b) 4 bb) 22 of the Common Customs Tariff.	<p>Enter the reference number of the Certificate of authenticity for frozen beef and veal (crop, chuck and blade and brisket cuts). Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

**VOLUME 3 – Appendix 5A: Union Documents and Reference Codes (CDS)**

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
A008	I	Certificate of authenticity fresh sweet oranges "high quality".	<p>Enter the reference number of the Certificate of authenticity for fresh sweet oranges 'high quality'. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
A009	I	Certificate of authenticity fresh minneola.	<p>Enter the reference number of the Certificate of authenticity for fresh minneola. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

**VOLUME 3 – Appendix 5A: Union Documents and Reference Codes (CDS)**

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
A010	I	Certificate of authenticity concentrated orange juice.	<p>Enter the reference number of the Certificate of authenticity for concentrated orange juice. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
A014	I	Certificate of authenticity HANDI.	<p>Enter the reference number of the Certificate of authenticity HANDI. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

**VOLUME 3 – Appendix 5A: Union Documents and Reference Codes (CDS)**

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
A015	I	Certificate of authenticity (silk or cotton handloom products).	<p>Enter the reference number of the Certificate of authenticity (silk or cotton handloom products). Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
A017	I	Certificate of authenticity as mentioned in Regulation (EU) No 593/2013 (OJ L 170) opening and providing for the administration of tariff quotas for high-quality fresh, chilled and frozen beef and for frozen buffalo meat.	<p>Enter the reference number of the Certificate of authenticity as mentioned in Regulation (EU) No 593/2013 (OJ L 170). If using more than one certificate then a separate A017 entry in D.E. 2/3 is required for each certificate.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC, AE, AF, AG, AP, AS, AT, EA, EE, EL, EP, ES, GE, GP, IA, IE, IP, IS, JA, JE, JP, JS, LE, LP, SP, TP, XB, XF, XU, XW, XX.</p>

**VOLUME 3 – Appendix 5A: Union Documents and Reference Codes (CDS)**

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
A019	I	Certificate of quality (Nitrate from Chile). 1001/13 amending Annex I to Council Regulation 2658/87.	<p>Enter the reference number of the Certificate of quality (Nitrate from Chile). Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use status code AC (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions).</p>
A022	I	Certificate of authenticity B "Basmati Rice" for export to the European Community. EC Reg 972/2006 laying down special rules for imports of Basmati rice and a transitional control system for determining their origin.	<p>Enter the reference number of the Certificate of authenticity B "Basmati Rice" for export to the European Community. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC, AE, AF, AG, AP, AS, AT, EA, EE, EL, EP, ES, GE, GP, IA, IE, IP, IS, JA, JE, JP, JS, LE, LP, SP, TP, XB, XF, XU, XW, XX.</p>



**VOLUME 3 – Appendix 5A: Union Documents and Reference Codes (CDS)**

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
A023	I	Certificate of authenticity as mentioned in Regulation (EU) No 481/2012 (OJ L 148) laying down rules for the management of a tariff quota for high-quality beef.	<p>Enter the reference number of the Certificate of authenticity as mentioned in Regulation (EU) No 481/2012 (OJ L 148). Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, LE, LP, UA, UE, UP, US, XA.</p>
A119	I	Airworthiness certificate or declaration in the commercial invoice containing the elements of the airworthiness certificate issued or a document annexed to the invoice.	<p>Enter the reference number of the Certificate of airworthiness or document used to provide the airworthiness declaration. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Only status codes AE and GE are permitted (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions).</p> <p>Faxed copy not acceptable.</p>

**VOLUME 3 – Appendix 5A: Union Documents and Reference Codes (CDS)**

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C001	I	Attestation of equivalence as mentioned in Regulation (EC) No 1295/2008 (OJ L 340) on the importation of Hops from third countries.	<p>Products of the hops sector may be imported from third countries only if their quality standards are at least equivalent to those adopted for like products harvested within the Union or made from such products.</p> <p>Products shall be considered to be of the standard referred to in paragraph 1 if they are accompanied by an attestation issued by the authorities of the country of origin and recognised as equivalent to the certificate referred to in Article 77 of Regulation (EU) No. 704/2014.</p> <p>Enter the reference number of the attestation of equivalence on importation of hops from third countries.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC or XX.</p>
C006	I	Export permit (Council Decision (EU) 2017/37 (OJ L 11)).	<p>Enter the reference number of the Export permit (Council Decision (EU) 2017/37 (OJ L 11)).</p> <p>If using more than one permit then a separate C006 entry in D.E. 2/3 is required for each permit.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, LE, LP, UA, UE, UP, US, XA, XB.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C012	E	Certificate for the export of pasta to the USA (P 2 certificate). EC Regulation 88/2007.	<p>Enter the reference number of the Certificate for the export of pasta to the USA (P2 certificate). Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
C013	I	Certificate IMA 1. Milk and milk products: The New Zealand Food Safety Authority controls the quota through the issue of IMA1 certificates and these must be presented to the RPA to obtain an import licence. See Notice 780 (CAP) for details.	<p>Enter the reference number of the Certificate IMA 1. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

**VOLUME 3 – Appendix 5A: Union Documents and Reference Codes (CDS)**

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C014	I	V I 1 document. EC REG 555/2008 laying down detailed rules for the application of Regulation (EC) 479/2008 of the relative Council, to the common organization of the wine market, with regard to support programs to trade with third countries production potential and controls in the wine sector.	<p>Enter the reference number of the V I 1 document. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions):</p> <p>AC, AE, AF, AG, AP, AS, AT, EA, EE, EL, EP, ES, GE, GP, IA, IE, IP, IS, JA, JE, JP, JS, LE, LP, SP, TP, XB, XF, XU, XW, XX</p>
C015	I	V I 2 extract. EC REG 555/2008 laying down detailed rules for the application of Regulation (EC) 479/2008 of the relative Council, to the common organization of the wine market, with regard to support programs to trade with third countries production potential and controls in the wine sector.	<p>Enter the reference number of the V I 2 extract. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions):</p> <p>AC, AE, AF, AG, AP, AS, AT, EA, EE, EL, EP, ES, GE, GP, IA, IE, IP, IS, JA, JE, JP, JS, LE, LP, SP, TP, XB, XF, XU, XW, XX</p>

**VOLUME 3 – Appendix 5A: Union Documents and Reference Codes (CDS)**

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C017	I	VI 1 document annotated in compliance with Commission Regulation (EC) No 555/08, Article 50 (2). Laying down detailed rules for the application of Regulation (EC) 479/2008 of the relative Council, to the common organization of the wine market, with regard to support programs to trade with third countries, production potential and controls in the wine sector.	<p>Enter the reference number of the VI1 document. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions):</p> <p>AC, AE, AF, AG, AP, AS, AT, EA, EE, EL, EP, ES, GE, GP, IA, IE, IP, IS, JA, JE, JP, JS, LE, LP, SP, TP, XB, XF, XU, XW, XX</p>

**VOLUME 3 – Appendix 5A: Union Documents and Reference Codes (CDS)**

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C018	I	VI 2 extract annotated in compliance with Commission Regulation (EC) No 555/08, Article 50 (2). Laying down detailed rules for the application of Regulation (EC) 479/2008 of the relative Council to the common organization of the wine market, with regard to support programs to trade with third countries, production potential and controls in the wine sector.	<p>Enter the reference number of the VI2 extract annotated in compliance with Commission Regulation (EC) No 555/08, Article 50 (2). Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions):</p> <p>AC, AE, AF, AG, AP, AS, AT, EA, EE, EL, EP, ES, GE, GP, IA, IE, IP, IS, JA, JE, JP, JS, LE, LP, SP, TP, XB, XF, XU, XW, XX</p>
C019	B	OPO - Authorisation for the use of outward processing procedure (Column 8b, Annex A of Delegated Regulation (EU) 2015/2446).	<p>Provide the authorisation decision number for the Outward Processing authorisation in the format:</p> <ul style="list-style-type: none"> <li>• 2 digit code identifying the member state of authorisation, e.g., GB</li> <li>• 3 digit code indicating that an Outward Processing authorisation is held, i.e., OPO</li> <li>• followed by the authorisation reference number.</li> </ul> <p>No document status code is required.</p>

**VOLUME 3 – Appendix 5A: Union Documents and Reference Codes (CDS)**

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C026	I	Certificate of registration in a herdbook certifying the purity of the breed.	<p>Enter the reference number of the Certificate of registration in a herdbook certifying the purity of the breed. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions):</p> <p>AC, AE, AF, AG, AP, AS, AT, EA, EE, EL, EP, ES, GE, GP, IA, IE, IP, IS, JA, JE, JP, JS, LE, LP, SP, TP, XB, XF, XU, XW, XX</p>
C027	I	Pedigree certificate.	<p>Enter the reference number of the Pedigree Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions):</p> <p>AC, AE, AF, AG, AP, AS, AT, EA, EE, EL, EP, ES, GE, GP, IA, IE, IP, IS, JA, JE, JP, JS, LE, LP, SP, TP, XB, XF, XU, XW, XX</p>

**VOLUME 3 – Appendix 5A: Union Documents and Reference Codes (CDS)**

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C034	E	"Kimberley" Community certificate.	<p>Enter the country code for the country of issue (GB for the UK) followed by EKM and the reference number of the Certificate. If using more than one certificate then a separate C034 entry in D.E. 2/3 is required for each licence.</p> <p>Enter document status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, GE, JE, JS</p>
C039	B	ICCAT swordfish statistical document. COUNCIL REGULATION (EC) No 1984/2003 establishing a system of statistical registration in the Community concerning bluefin tuna and swordfish and bigeye tuna.	<p>Enter the reference number of the ICCAT swordfish statistical document. Where a sequentially numbered range of documents cover the goods enter the lowest to the highest reference numbers of the documents concerned i.e. document code + 0054037-0054047: status code. Where documents are not sequentially numbered enter the reference number of each document concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AF, AT, GE, XX.</p>



**VOLUME 3 – Appendix 5A: Union Documents and Reference Codes (CDS)**

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C040	B	<p>ICCAT bigeye tuna statistical document or IOTC bigeye tuna statistical document.</p> <p>COUNCIL REGULATION (EC) No 1984/2003 establishing a system of statistical registration in the Community concerning bluefin tuna and swordfish and bigeye tuna.</p>	<p>Enter the reference number of the ICCAT bigeye tuna statistical document. Where a sequentially numbered range of documents cover the goods enter the lowest to the highest reference numbers of the documents concerned i.e. document code + 0054037-0054047: status code. Where documents are not sequentially numbered enter the reference number of each document concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AF, AT, GE, XX.</p>
C041	B	<p>ICCAT bluefin tuna re-export certificate (Reg 640/2010, L 194).</p> <p>REGULATION (EU) No 640/2010 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL establishing a catch documentation programme for bluefin tuna <i>Thunnus thynnus</i> and amending Council Regulation (EC) No 1984/2003.</p>	<p>Enter the reference number of the ICCAT bluefin tuna re-export Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AF, AT, GE, XX.</p>

**VOLUME 3 – Appendix 5A: Union Documents and Reference Codes (CDS)**

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C042	B	<p>ICCAT swordfish re-export certificate. COUNCIL REGULATION (EC) No 1984/2003 establishing a system of statistical registration in the Community concerning bluefin tuna and swordfish and bigeye tuna.</p>	<p>Enter the reference number of the ICCAT swordfish re-export Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AF, AT, GE, XX.</p>
C043	B	<p>ICCAT bigeye tuna re-export certificate or IOTC bigeye tuna re-export certificate. COUNCIL REGULATION (EC) No 1984/2003 establishing a system of statistical registration in the Community concerning bluefin tuna and swordfish and bigeye tuna</p>	<p>Enter the reference number of the ICCAT bigeye re-export or IOTC bigeye tuna re-export Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AF, AT, GE, XX.</p>

**VOLUME 3 – Appendix 5A: Union Documents and Reference Codes (CDS)**

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C046	I	Banana weighing certificate.	<p>Enter the reference number of the Banana weighing Certificate, if held. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned. Where a banana weighing certificate is not held enter “Not held” and produce weighing certificate within 10 days of import.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC, AE, AF, AG, AP, AS, AT, EA, EE, EL, EP, ES, GE, GP, IA, IE, IP, IS, JA, JE, JP, JS, LE, LP, SP, TP, XA, XB, XF, XU, XW, XX.</p>
C047	B	<p>ICCAT Bluefin tuna catch document (BCD). REGULATION (EU) No 640/2010 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL establishing a catch documentation programme for bluefin tuna Thunnus thynnus and amending Council Regulation (EC) No 1984/2003.</p>	<p>Enter the reference number of the ICCAT Bluefin tuna catch document. Where a sequentially numbered range of documents cover the goods enter the lowest to the highest reference numbers of the documents concerned i.e. document code + 0054037-0054047: status code. Where documents are not sequentially numbered enter the reference number of each document concerned</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AF, AT, GE, XX.</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C048	I	<p>Certificate for the import of sprouts or seeds intended for the production of sprouts, as provided in the Annex of Regulation (EU) No. 704/2014.</p> <p>Consignments of sprouts or seeds intended for the production of sprouts imported into the Union and originating in or dispatched from third countries shall be accompanied by a certificate in accordance with the model set out in the Annex to Regulation (EU) No. 704/2014. The certificate and, when applicable, the results of microbiological testing on Enterobacteriaceae must be drawn up in the official language or languages of the third country of dispatch and the Member State in which the import into the EU takes place, or be accompanied by a certified translation into that language or languages.</p> <p>If the Member State of destination so requests, certificates must also be accompanied by a certified translation into the official language or languages of that Member State. However, a Member State may consent to the use of an official Union language other than its own.</p> <p>The original of the certificate shall accompany the consignment until it reaches its destination as indicated in the certificate.</p> <p>In the case of splitting of the consignment, a copy of the certificate shall accompany each part of the consignment.</p>	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C050	B	<p>Certificate of quality for products of the hops sector, prohibiting the marketing of those products without a certificate as mentioned in Regulation (EU) No. 1308/2013 (OJ L347).</p> <p>Certificates may be issued only for products having the minimum quality characteristics appropriate to a specific stage of marketing. In the case of hop powder, hop powder with higher lupulin content, extract of hops and mixed hop products, the certificate may only be issued if the alpha acid content of these products is not lower than that of the hops from which they have been prepared.</p> <p>3. The certificates shall at least indicate:</p> <p>(a) the place(s) of production of the hops;</p> <p>(b) the year(s) of harvesting; and</p> <p>(c) the variety or varieties.</p> <p>4. Products of the hops sector may be marketed or exported only if covered by a certificate issued in accordance with Article 77.</p> <p>In the case of imported products of the hops sector, the attestation provided for in Article 190(2) shall be deemed to be equivalent to that certificate (see C001).</p>	<p>Enter the reference number of the Certificate of quality for products of the hops sector, prohibiting the marketing of those products without a certificate as mentioned in Regulation (EU) No. 1308/2013 (OJ L347). Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C051	I	Declaration by the Food-veterinary and environmental agency of Feroe islands, issued in accordance with Regulation (EC) No 1381/2007 (OJ L 309 from 27.11.2007, p.24).	<p>Enter the reference number for the Declaration by the Food-veterinary and environmental agency of Faroe islands, issued in accordance with Regulation (EC) No 1381/2007 (OJ L 309 from 27.11.2007, p.24).</p> <p>If using more than one declaration then a separate C051 entry in D.E. 2/3 is required for each declaration.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
C055	I	Declaration of compliance (Annex IV of Regulation (EU) No. 10/2011). COMMISSION IMPLEMENTING REGULATION (EU) No 321/2011 amending Regulation (EU) No 10/2011 as regards the restriction of use of Bisphenol A in plastic infant feeding bottles.	<p>The written declaration of compliance and supporting documents as required by articles 15, 16 and in containing the information specified in Annex IV of Regulation (EU) No. 10/2011 must be held and produced to the Customs authorities on request.</p> <p>Enter the reference number of the declaration of compliance (Annex IV of Regulation (EU) No.10/2011).</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C056	I	Certificate concerning pelts of certain wild animal species and of goods incorporating such pelts subject to Council Regulation (EEC) No 3254/91.	<p>Enter the reference number of the Certificate concerning pelts of certain wild animal species and of goods incorporating such pelts subject to Council Regulation (EEC) No 3254/91. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use status codes AC, AE, XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions).</p>
C057	I	Copy of the declaration of conformity as referred in Article 1.2 of Regulation 879/2016. Pursuant to Regulation (EU) 517/2014, for detailed arrangements relating to the declaration of conformity when placing refrigeration, air conditioning and heat pump equipment charged with hydrofluorocarbons on the market and its verification.	<p>Enter the reference number of the copy of the declaration of conformity as referred in Article 1.2 of Regulation 879/2016. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C058	I	The statement of conformity with the end-of-waste criteria referred to in Article 5(1) of Council Regulation (EU) No 333/2011 is to be issued for each consignment of scrap metal ceased to be waste.	<p>Enter the reference number of the statement of conformity with the end-of-waste criteria for each consignment of scrap metal ceased to be waste. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
C060	I	Declaration to be provided for every consignment of kitchenware falling under the provisions of (EU) Regulation 284/2011, originating in or consigned from the People's Republic of China and Hong Kong Special Administrative Region, China.	<p>Enter the reference number of the declaration for kitchenware falling under the provisions of (EU) Regulation 284/2011, originating in or consigned from the People's Republic of China and Hong Kong Special Administrative Region, China.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>



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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C064	B	<p>Authorisation for export or import of goods that could be used for torture (Regulation (EC) No 1236/2005) concerning trade in certain goods which could be used for capital punishment, torture or other cruel, inhuman or degrading treatment or punishment.</p> <p>See also C068, E990, Y904, Y906 and Y907</p>	<p>Enter the reference number of the authorisation for export or import of goods that could be used for torture. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC, AE, AF, AP, AT, EA, EE, EP, ES, FP, GE, GP, HP, IA, IP, JA, JP, LE, LP, SP, TP, UA, XA, XW, XX.</p>
C065	I	<p>Permit for invasive alien species in accordance with Art. 8 of Regulation (EU) 1143/2014 on the prevention and management of the introduction and spread of invasive alien species.</p>	<p>Enter the reference number of the permit for invasive alien species. If using more than one permit then a separate C065 entry in D.E. 2/3 is required for each permit.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C067	I	Import authorisation for restricted goods and technologies (Council Regulation (EU) No 267/2012) concerning restrictive measures against Iran and repealing Regulation (EU) No 961/2010.	<p>Enter the reference number of the import authorisation for restricted goods and technologies. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use status codes AT, GE, XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions).</p>
C068	E	<p>Union General Export Authorisation EU GEA (Regulation (EC) No 1236/2005) concerning trade in certain goods which could be used for capital punishment, torture or other cruel, inhuman or degrading treatment or punishment.</p> <p>See also C064, E990, Y904, Y906, Y907 and 9106</p>	<p>Enter the reference number of the Union General Export Authorisation EU GEA. If using more than one authorisation then a separate C068 entry in D.E. 2/3 is required for each authorisation. Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC, AE, AF, AP, AT, EA, EE, EP, ES, FP, GE, GP, HP, IA, IP, JA, JP, LE, LP, SP, TP, UA, XA, XW, XX.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C069	E	Authorisation issued by competent authority (Reg. (EU) 2017/1509) concerning restrictive measures against the Democratic People's Republic of Korea and repealing Regulation (EC) No 329/2007.	Enter the reference number of the authorisation issued by competent authority (Reg. (EU) 2017/1509) concerning restrictive measures against the Democratic People's Republic of Korea. If using more than one authorisation then a separate C069 entry in D.E. 2/3 is required for each authorisation. Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.
C070	E	Prior authorisation - Restrictive measures against Libya - Council Regulation (EU) No 2016/44.	Enter the reference number of the prior authorisation for restrictive measures against Libya. If using more than one authorisation then a separate C070 entry in D.E. 2/3 is required for each authorisation. Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C071	I	Form for granting or denying written consent, pursuant to article 4(1) of Regulation (EU) 2017/852 of the European Parliament and of the Council on mercury, to the import of mercury or of the mixtures of mercury listed in Annex I to that Regulation.	<p>Enter the reference number of the form for granting or denying written consent to the import of mercury or of the mixtures of mercury. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
C072	I	Aircraft's registration certificate in accordance with the Convention on International Civil Aviation dated 7 December 1944.	<p>Enter the reference number of the Aircraft's registration Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C100	B	Registered Exporter Number (REX). EC Reg 2447/2015 of the UCC IA for "Implementing Act".	<p>Enter the Registered Export Number.</p> <p>Use document status code RE (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions).</p>
C400	B	Presentation of the required "CITES" certificate. Commission Reg 160/2017 amending Council Reg (EC) No 338/97 on the protection of species of wild fauna and flora by regulating trade therein.	<p>Enter the reference number of the required CITES Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC or XX.</p>
C401	E	CITES Export permit or Re-export certificate issued by an EU-country. Commission Reg 160/2017 amending Council Reg (EC) No 338/97 on the protection of species of wild fauna and flora by regulating trade therein.	<p>Enter the reference number of the CITES export permit or re-export certificate issued by an EU-country. If using more than one permit then a separate C401 entry in D.E. 2/3 is required for each permit.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC or XX.</p>

<b>Document Code to be declared</b>	<b>Import/ Export/ Both</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
C402	E	CITES Export permit or Re-export certificate issued by a third country. Commission Reg 160/2017 amending Council Reg (EC) No 338/97 on the protection of species of wild fauna and flora by regulating trade therein.	<p>Enter the reference number of the CITES export permit or re-export certificate issued by a third country. If using more than one permit then a separate C402 entry in D.E. 2/3 is required for each permit.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC or XX.</p>
C403	B	CITES Travelling exhibition certificate. Commission Reg 160/2017 amending Council Reg (EC) No 338/97 on the protection of species of wild fauna and flora by regulating trade therein.	<p>Enter the reference number of the CITES travelling exhibition certificate. If using more than one certificate then a separate C403 entry in D.E. 2/3 is required for each certificate.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC or XX.</p>
C404	B	CITES Personal ownership certificate. Commission Reg 160/2017 amending Council Reg (EC) No 338/97 on the protection of species of wild fauna and flora by regulating trade therein.	<p>Enter the reference number of the CITES personal ownership certificate. If using more than one certificate then a separate C404 entry in D.E. 2/3 is required for each certificate.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC or XX.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C405	B	CITES Sample collection certificate. Commission Reg 160/2017 amending Council Reg (EC) No 338/97 on the protection of species of wild fauna and flora by regulating trade therein.	<p>Enter the reference number of the CITES sample collection certificate. If using more than one certificate then a separate C405 entry in D.E. 2/3 is required for each certificate.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC or XX.</p>
C406	B	CITES Musical instrument certificate. Commission Reg 160/2017 amending Council Reg (EC) No 338/97 on the protection of species of wild fauna and flora by regulating trade therein.	<p>Enter the reference number of the CITES musical instrument Certificate. If using more than one certificate then a separate C405 entry in D.E. 2/3 is required for each certificate.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC or XX.</p>
C501	I	AEOC - Authorisation for the status of Authorised Economic Operator - Customs Simplifications (Column 2, Annex A of Delegated Regulation (EU) 2015/2446).	<p>Provide the authorisation decision number for the Authorised Economic Operator - Customs Simplifications - authorisation in the format:</p> <ul style="list-style-type: none"> <li>• 2 digit code identifying the member state of authorisation, e.g., GB</li> <li>• 3 digit code indicating that an Authorised Economic Operator - Customs Simplification - authorisation is held, i.e., AEOC</li> <li>• followed by the authorisation reference number.</li> </ul> <p>No document status code is required.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C502	I	AEOS - Authorisation for the status of Authorised Economic Operator – Security and safety (Column 2, Annex A of Delegated Regulation (EU) 2015/2446).	<p>Provide the authorisation decision number for the Authorised Economic Operator - Security and Safety - authorisation in the format:</p> <ul style="list-style-type: none"> <li>• 2 digit code identifying the member state of authorisation, e.g., GB</li> <li>• 3 digit code indicating that an Authorised Economic Operator - Security and Safety - is held, i.e., AEOS</li> <li>• followed by the authorisation reference number.</li> </ul> <p>No document status code is required.</p>
C503	I	AEOF - Authorisation for the status of Authorised Economic Operator – Customs simplifications/Security and safety (Column 2, Annex A of Delegated Regulation (EU) 2015/2446).	<p>Provide the authorisation decision number for the Authorised Economic Operator - Customs Simplification/Security and Safety - authorisation in the format:</p> <ul style="list-style-type: none"> <li>• 2 digit code identifying the member state of authorisation, e.g., GB</li> <li>• 3 digit code indicating that an Authorised Economic Operator - Customs Simplification/Security and Safety - is held, i.e., AEOF</li> <li>• followed by the authorisation reference number.</li> </ul> <p>No document status code is required.</p>



Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C504	I	CVA - Authorisation for the simplification of the determination of amounts being part of the customs value of goods (Column 3, Annex A of Delegated Regulation (EU) 2015/2446).	<p>Provide the authorisation decision number for the authorisation for the simplification of the determination of amounts being part of the customs value of goods in the format:</p> <ul style="list-style-type: none"> <li>• 2 digit code identifying the member state of authorisation, e.g., GB</li> <li>• 3 digit code indicating that an authorisation for the simplification of the determination of amounts being part of the customs value of goods is held, i.e., CVA</li> <li>• followed by the authorisation reference number.</li> </ul> <p>No document status code is required.</p>
C505	I	<p>CGU - Authorisation for the provision of a comprehensive guarantee, including possible reduction or waiver (Column 4a, Annex A of Delegated Regulation (EU) 2015/2446).</p> <p><b><i>For Union Customs Code authorisations only.</i></b></p> <p><i>(See following code for Community Customs Code authorisations)</i></p>	<p>Provide the authorisation decision number for the comprehensive guarantee authorisation in the format:</p> <ul style="list-style-type: none"> <li>• 2 digit code identifying the member state of authorisation, e.g., GB</li> <li>• 3 digit code indicating that an authorisation for a comprehensive guarantee is held, i.e., CGU</li> <li>• followed by the authorisation reference number.</li> </ul> <p>No document status code is required.</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C505	I	<p><b>For Community Customs Code authorisations (including deferment accounts), OGDs, Public Bodies and goods below the statistical threshold:</b></p> <p>CGU - Authorisation for the provision of a comprehensive guarantee, including possible reduction or waiver (Column 4a, Annex A of Delegated Regulation (EU) 2015/2446).</p> <p><i>(see previous code for Union Customs Code authorisations)</i></p>	<p>Enter:</p> <ul style="list-style-type: none"> <li>GBCGUguaranteenotrequired-CCC</li> </ul> <p><i>For Community Customs Code authorisations:</i></p> <ul style="list-style-type: none"> <li>Enter status code CC</li> </ul> <p><i>For OGDs and Public Bodies:</i></p> <ul style="list-style-type: none"> <li>Enter status code XW</li> </ul> <p><i>For goods below the statistical threshold:</i></p> <ul style="list-style-type: none"> <li>Enter status code XB</li> </ul> <p>(see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions)</p>
C506	I	<p>DPO - Authorisation for the deferment of payment (Column 4b, Annex A of Delegated Regulation (EU) 2015/2446)).</p>	<p>Provide the authorisation decision number for the deferment of payment authorisation in the format:</p> <ul style="list-style-type: none"> <li>2 digit code identifying the member state of authorisation, e.g., GB</li> <li>3 digit code indicating that a deferment of payment authorisation is held, i.e., DPO</li> <li>followed by the authorisation reference number.</li> </ul> <p>No document status code is required.</p>
C507	I	<p>REP - Decision for the repayment of the amounts of import or export duty (Column 4c, Annex A of Delegated Regulation (EU) 2015/2446).</p>	<p><i>Enter the reference number of the repayment decision.</i></p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C508	I	REM - Decision for the remission of the amounts of import or export duty (Column 4c, Annex A of Delegated Regulation (EU) 2015/2446).	<p>Enter the reference number of the remission decision.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
C509	I	TST - Authorisation for the operation of storage facilities for the temporary storage of goods (Column 5, Annex A of Delegated Regulation (EU) 2015/2446).	<p>Provide the authorisation decision number for the operation of temporary storage facilities authorisation in the format:</p> <ul style="list-style-type: none"> <li>• 2 digit code identifying the member state of authorisation, e.g., GB</li> <li>• 3 digit code indicating that an operation of temporary storage facilities authorisation is held, i.e., TST</li> <li>• followed by the authorisation reference number.</li> </ul> <p>No document status code is required.</p>
C510	I	RSS - Authorisation to establish regular shipping services (Column 6a, Annex A of Delegated Regulation (EU) 2015/2446).	<p>Provide the authorisation decision number for the regular shipping services authorisation in the format:</p> <ul style="list-style-type: none"> <li>• 2 digit code identifying the member state of authorisation, e.g., GB</li> <li>• 3 digit code indicating that a regular shipping services authorisation is held, i.e., RSS</li> <li>• followed by the authorisation reference number.</li> </ul> <p>No document status code is required.</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C511	I	ACP - Authorisation for the status of authorised issuer to establish the proof of the customs status of Union goods (Column 6b, Annex A of Delegated Regulation (EU) 2015/2446).	<p>Provide the authorisation decision number for the status of authorised issuer authorisation in the format:</p> <ul style="list-style-type: none"> <li>• 2 digit code identifying the member state of authorisation, e.g., GB</li> <li>• 3 digit code indicating that a status of authorised issuer authorisation is held, i.e., ACP</li> <li>• followed by the authorisation reference number.</li> </ul> <p>No document status code is required.</p>
C512	I	SDE - Authorisation to use simplified declaration (Column 7a, Annex A of Delegated Regulation (EU) 2015/2446).	<p>Provide the authorisation decision number for the simplified declaration authorisation in the format:</p> <ul style="list-style-type: none"> <li>• 2 digit code identifying the member state of authorisation, e.g., GB</li> <li>• 3 digit code indicating that a simplified declaration authorisation is held, i.e., SDE</li> <li>• followed by the authorisation reference number.</li> </ul> <p>No document status code is required.</p>
C513	I	CCL - Authorisation for centralised clearance (Column 7b, Annex A of Delegated Regulation (EU) 2015/2446).	<p>Provide the authorisation decision number for the centralised clearance in the following format:</p> <ul style="list-style-type: none"> <li>• 2 digit code identifying the member state of authorisation, e.g., GB</li> <li>• 3 digit code indicating that a centralised clearance authorisation is held, i.e., CCL</li> <li>• followed by the authorisation reference number.</li> </ul> <p>No document status code is required.</p>

**VOLUME 3 – Appendix 5A: Union Documents and Reference Codes (CDS)**

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C514	I	EIR - Authorisation for making a customs declaration through an entry in the declarant's records, including for the export procedure (Column 7c, Annex A of Delegated Regulation (EU) 2015/2446).	<p>Provide the authorisation decision number for EIDR in the format:</p> <ul style="list-style-type: none"> <li>2 digit code identifying the member state of authorisation, e.g., GB</li> <li>3 digit code indicating that an EIDR authorisation is held, i.e., EIR</li> <li>alpha numeric code issued by the authorising member state for EIDR. In the UK this will be the EORI number of the party holding the CFSP or NES EIDR authorisation and submitting the Supplementary Declaration.</li> </ul> <p>No document status code is required.</p>
C515	I	SAS - Authorisation for self-assessment (Column 7d, Annex A of Delegated Regulation (EU) 2015/2446).	<p>Provide the authorisation number for self-assessment in the following format:</p> <ul style="list-style-type: none"> <li>• 2 digit code identifying the member state of authorisation, e.g., GB</li> <li>• 3 digit code indicating that a self-assessment authorisation is held, i.e., SAS</li> <li>• followed by the authorisation reference number.</li> </ul> <p>No document status code is required.</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C516	I	TEA - Authorisation for the use of temporary admission (Column 8d, Annex A of Delegated Regulation (EU) 2015/2446).	<p>Provide the authorisation number for temporary admission in the following format:</p> <ul style="list-style-type: none"> <li>• 2 digit code identifying the member state of authorisation, e.g., GB</li> <li>• 3 digit code indicating that a temporary admission authorisation) is held, i.e., TEA</li> <li>• followed by the authorisation reference number.</li> </ul> <p>No document status code is required.</p>
C517	I	CWP - Authorisation for the operation of storage facilities for the customs warehousing of goods in a private customs warehouse (Column 8e, Annex A of Delegated Regulation (EU) 2015/2446).	<p>Provide the authorisation decision number for the private customs warehouse in the format:</p> <p>2 digit code identifying the member state of authorisation, e.g., GB</p> <p>3 digit code indicating the type of warehouse, i.e., CWP</p> <p>alpha numeric code issued by the authorising member state for the warehouse. In the UK this will be the warehouse ID No. as declared in D.E. 2/7 (ex-box 49 on a SAD/ C88)</p> <p>No document status code is required.</p> <p>Note: if goods are being transferred from one private customs warehouse to another private customs warehouse, enter this code twice. The first instance should provide the dispatching warehouse authorisation details, the second instance should provide the receiving warehouse authorisation details.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C518	I	CW1 - Authorisation for the operation of storage facilities for the customs warehousing of goods in a public customs warehouse type I (Column 8e, Annex A of Delegated Regulation (EU) 2015/2446).	<p>Provide the authorisation decision number for the customs warehouse in the format:                      2 digit code identifying the member state of authorisation, e.g., GB                      3 digit code indicating the type of warehouse, i.e., CW1                      alpha numeric code issued by the authorising member state for the warehouse. In the UK this will be the warehouse ID No. as declared in D.E. 2/7 (ex-box 49 on a SAD/ C88).</p> <p>No document status code is required.</p>
C519	I	CW2 - Authorisation for the operation of storage facilities for the customs warehousing of goods in a public customs warehouse type II (Column 8e, Annex A of Delegated Regulation (EU) 2015/2446).	<p>Provide the authorisation decision number for the customs warehouse in the format:                      2 digit code identifying the member state of authorisation, e.g., GB                      3 digit code indicating the type of warehouse, i.e., CW2                      alpha numeric code issued by the authorising member state for the warehouse. In the UK this will be the warehouse ID No. as declared in D.E. 2/7 (ex-box 49 on a SAD/ C88)</p> <p>No document status code is required.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C520	I	ACT - Authorisation for the status of authorised consignee for TIR procedure (Column 9a, Annex A of Delegated Regulation (EU) 2015/2446).	<p>Provide the authorisation number for the ACT status in the following format:</p> <ul style="list-style-type: none"> <li>• 2 digit code identifying the member state of authorisation, e.g., GB</li> <li>• 3 digit code indicating that an authorised consignee for TIR procedure authorisation is held, i.e., ACT</li> <li>• followed by the authorisation reference number.</li> </ul> <p>No document status code is required.</p>
C521	I	ACR - Authorisation for the status of authorised consignor for Union transit (Column 9b, Annex A of Delegated Regulation (EU) 2015/2446).	<p>Provide the authorisation decision number for the ACR status in the following format:</p> <ul style="list-style-type: none"> <li>• 2 digit code identifying the member state of authorisation, e.g., GB</li> <li>• 3 digit code indicating that an authorised consignor for Union transit authorisation is held, i.e., ACR</li> <li>• followed by the authorisation reference number.</li> </ul> <p>No document status code is required.</p>
C522	I	ACE - Authorisation for the status of authorised consignee for Union transit (Column 9c, Annex A of Delegated Regulation (EU) 2015/2446).	<p>Provide the authorisation decision number for the ACE status in the following format:</p> <ul style="list-style-type: none"> <li>• 2 digit code identifying the member state of authorisation, e.g., GB</li> <li>• 3 digit code indicating that an authorised consignee for Union transit authorisation is held, i.e., ACE</li> <li>• followed by the authorisation reference number.</li> </ul> <p>No document status code is required.'</p>



Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C523	I	SSE - Authorisation for the use of seals of a special type (Column 9d, Annex A of Delegated Regulation (EU) 2015/2446).	<p>Provide the authorisation decision number for the SSE status in the following format:</p> <ul style="list-style-type: none"> <li>• 2 digit code identifying the member state of authorisation, e.g., GB</li> <li>• 3 digit code indicating that an authorisation for the use of seals of a special type is held, i.e., SSE</li> <li>• followed by the authorisation reference number.</li> </ul> <p>No document status code is required.'</p>
C524	I	TRD - Authorisation to use transit declaration with a reduced dataset (Column 9e, Annex A of Delegated Regulation (EU) 2015/2446).	<p>Provide the authorisation decision number for the TRD status in the following format:</p> <ul style="list-style-type: none"> <li>• 2 digit code identifying the member state of authorisation, e.g., GB</li> <li>• 3 digit code indicating that an authorisation to use a transit declaration with a reduced data set is held, i.e., TRD</li> <li>• followed by the authorisation reference number.</li> </ul> <p>No document status code is required.</p>
C525	I	ETD - Authorisation for the use of an electronic transport document as customs declaration (Column 9f, Annex A of Delegated Regulation (EU) 2015/2446).	<p>Provide the authorisation decision number for the ETD status in the following format:</p> <ul style="list-style-type: none"> <li>• 2 digit code identifying the member state of authorisation, e.g., GB</li> <li>• 3 digit code indicating that an authorisation for the use of an electronic transport document as a customs declaration is held, i.e., ETD</li> <li>• followed by the authorisation reference number.</li> </ul> <p>No document status code is required.</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C526	I	AWB - Authorisation for the status of authorised weigher of bananas (Column 7e, Annex A of Delegated Regulation (EU) 2015/2446).	<p>Provide the authorisation decision number for the AWB status in the following format:</p> <ul style="list-style-type: none"> <li>• 2 digit code identifying the member state of authorisation, e.g., GB</li> <li>• 3 digit code indicating that a weigher of bananas authorisation is held, i.e., AWB</li> <li>• followed by the authorisation reference number.</li> </ul> <p>No document status code is required.</p>
C600	B	Authorisation to operate a Free Zone	<p>Provide the authorisation decision number for the Free Zone in the following format:</p> <ul style="list-style-type: none"> <li>• 2 digit code identifying the member state of authorisation, e.g., GB</li> <li>• 2 digit code indicating that a Free Zone authorisation is held, i.e., FZ</li> <li>• followed by the authorisation reference number.</li> </ul> <p>No document status code is required.</p>
C601	B	IPO - Authorisation for the use of inward processing procedure (Column 8a, Annex A of Delegated regulation (EU) 2015/2446).	<p>Provide the authorisation decision number for the Inward processing authorisation in the format:</p> <ul style="list-style-type: none"> <li>• 2 digit code identifying the member state of authorisation, e.g., GB</li> <li>• 3 digit code indicating that an inward processing authorisation is held, i.e., IPO</li> <li>• followed by the authorisation reference number.</li> </ul> <p>Note: No status code is required.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C602	I	Declaration of particulars relating to customs value (continuation sheet D.V.1BIS).	<p>Enter “DV1 cont. sheet completed”</p> <p>Use status code AE (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions).</p>
C603	B	Information sheet INF1 for inward processing (C&E1143).	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Faxed copy not acceptable.</p> <p>Use status code AC if certification is required otherwise use status code AE (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions).</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C604	B	Information sheet INF2 for outward processing triangular traffic (C&E1155).	<p>Enter the reference number of the INF2. Where a sequentially numbered range of INF2s cover the goods enter the lowest to the highest reference numbers of the INF2s concerned i.e. document code + 0054037-0054047: status code. Where INF2s are not sequentially numbered enter the reference number of each INF2 concerned. Faxed copy not acceptable.</p> <p>Use status code AC if certification is required otherwise use status code AE (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions).</p>
C605	B	Information sheet INF3 for returned goods (C&E1558).	<p>Enter the reference number of the INF3. Where a sequentially numbered range of INF3s cover the goods enter the lowest to the highest reference numbers of the INF3s concerned i.e. document code + 0054037-0054047: status code. Where INF3s are not sequentially numbered enter the reference number of each INF3 concerned. Faxed copy not acceptable.</p> <p>Use status code AC if certification is required otherwise use status code AE (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions).</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C606	B	Information sheet INF5 for inward processing triangular traffic (EX/IM) (C&E1290).	<p>Enter the reference number of the INF5. Where a sequentially numbered range of INF5s cover the goods enter the lowest to the highest reference numbers of the INF5s concerned i.e. document code + 0054037-0054047: status code. Where INF5s are not sequentially numbered enter the reference number of each INF5 concerned. Faxed copy not acceptable.</p> <p>Use status code AC if certification is required otherwise use status code AE (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions).</p>
C610	B	Information sheet INF9 relating to Inward processing triangular traffic (IM/EX).	<p>Enter the reference number of the INF9. Where a sequentially numbered range of INF9s cover the goods enter the lowest to the highest reference numbers of the INF9s concerned i.e. document code + 0054037-0054047: status code. Where INF9s are not sequentially numbered enter the reference number of each INF9 concerned. Faxed copy not acceptable.</p> <p>Use status code AC if certification is required otherwise use status code AE (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions).</p>

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Document Code to be declared	Import/Export/Both	Description and Usage of Code	Details to be entered on the declaration
C611	B	Information document.	<p>Enter the reference number of the document. Where a sequentially numbered range of documents cover the goods enter the lowest to the highest reference numbers of the documents concerned i.e. document code + 0054037-0054047: status code. Where documents are not sequentially numbered enter the reference number of each document concerned.</p> <p>Use status code AC if certification is required otherwise use status code AE (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions).</p>
C612	B	Internal Community transit declaration, T2F.	<p>The Movement Reference Number (MRN) for the Common/Community transit movement.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C613	B	Consignment note CIM (T2).	<p>Enter the reference number of the Consignment note. Where a sequentially numbered range of Consignment notes cover the goods enter the lowest to the highest reference numbers of the Consignment notes concerned i.e. document code + 0054037-0054047: status code. Where Consignment notes are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>
C614	B	Consignment note CIM (T2F).	<p>Enter the reference number of the Consignment note. Where a sequentially numbered range of Consignment notes cover the goods enter the lowest to the highest reference numbers of the Consignment notes concerned i.e. document code + 0054037-0054047: status code. Where Consignment notes are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>

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Document Code to be declared	Import/Export/Both	Description and Usage of Code	Details to be entered on the declaration
C615	B	TR transfer note (T1).	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>
C616	B	TR transfer note (T2).	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>



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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C617	B	TR transfer note (T2F).	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>
C618	B	Air manifest (T2F).	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>

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Document Code to be declared	Import/Export/Both	Description and Usage of Code	Details to be entered on the declaration
C619	B	Maritime manifest (T2F).	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>
C620	B	T2LF document.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>

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Document Code to be declared	Import/Export/Both	Description and Usage of Code	Details to be entered on the declaration
C621	B	Proof of customs status: fishing logbook, landing declaration, transshipment declaration or data from the vessel monitoring system, as stipulated in Article 199(1)(e) of Regulation (EU) 2015/2447.	<p>Enter the reference number of the document. Where a sequentially numbered range of documents cover the goods enter the lowest to the highest reference numbers of the documents concerned i.e. document code + 0054037-0054047: status code. Where documents are not sequentially numbered enter the reference number of each document concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>
C622	I	Certificate of customs status.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C623	I	Transshipment certificate EXP.1.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
C624	B	Form 302 (NATO).	<p>Enter the reference number of the form. Where a sequentially numbered range of forms cover the goods enter the lowest to the highest reference numbers of the forms concerned i.e. document code + 0054037-0054047: status code. Where forms are not sequentially numbered enter the reference number of each form concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AC, AE, AF, AG, AP, AS, AT, EA, EE, EL, EP, ES, GE, GP, IA, IE, IP, IS, JA, JE, JP, JS, LE, LP, SP, TP, XB, XF, XU, XW, XX.</p>

**VOLUME 3 – Appendix 5A: Union Documents and Reference Codes (CDS)**

Document Code to be declared	Import/Export/Both	Description and Usage of Code	Details to be entered on the declaration
C625	B	Rhine Manifest.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>
C626	I	BTI - Decision relating to Binding Tariff Information (Column 1a, Annex A of Delegated Regulation (EU) 2015/2446).	<p>Provide the authorisation decision number for the Binding Tariff Information in the format:</p> <ul style="list-style-type: none"> <li>• 2 digit code identifying the member state of authorisation, e.g., GB</li> <li>• 3 digit code indicating that a Binding Tariff Information decision is held, i.e., BTI (see note below)</li> <li>• followed by the authorisation reference number.</li> </ul> <p>No document status code is required.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C627	I	BOI - Decision relating to Binding Origin Information (Column 1b, Annex A of Delegated Regulation (EU) 2015/2446).	<p>Provide the authorisation decision number for the Binding Origin Information in the format:</p> <ul style="list-style-type: none"> <li>• 2 digit code identifying the member state of authorisation, e.g., GB</li> <li>• 3 digit code indicating that a Binding Origin Information is held, i.e., BOI</li> <li>• followed by the authorisation reference number.</li> </ul> <p>No document status code is required.</p>
C631	I	Formal letter validating the use of non-wooden or recycled materials for paper products, issued by the Ministry of Industry of the FLEGT VPA partner country from which the paper products are originating. Decision 284/14.	<p>Enter the reference number of the letter. Where a sequentially numbered range of letters cover the goods enter the lowest to the highest reference numbers of the letters concerned i.e. document code + 0054037-0054047: status code. Where letters are not sequentially numbered enter the reference number of each letter concerned.</p> <p>Use one of the following status codes (see document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C635	I	CITES Label for Scientific Material. Commission Reg 160/2017 on the protection of species of wild fauna and flora by regulating trade therein.	<p>Enter the country code for the country of issue (GB for the UK) followed by ICP and the reference number of the label. Where a sequentially numbered range of labels cover the goods enter the lowest to the highest reference numbers of the labels concerned i.e. document code + 0054037-0054047: status code. Where labels are not sequentially numbered enter the reference number of each label concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AC or XX.</p>
C638	I	CITES Import permit. Commission Reg 160/2017 on the protection of species of wild fauna and flora by regulating trade therein.	<p>Enter the country code for the country of issue (GB for the UK) followed by ICP and the licence number.</p> <p>If using more than one licence then a separate C638 entry in D.E. 2/3 is required for each licence.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AC, AG, AP, or XX.</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C639	I	CITES Import notification. Commission Reg 160/2017 on the protection of species of wild fauna and flora by regulating trade therein.	<p>Enter the country code for the country of issue (GB for the UK) followed by ICP and the reference number of the Notification. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AC or XX.</p>
C640	B	Common Veterinary Entry Document (CVED) in accordance with Commission Regulation (EC) No. 282/2004, used for veterinary checks on live animals.	<p>Enter GBCVD followed by the reference number of the CVED. A separate C640 entry in D.E. 2/3 is required for each individual CVED.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, JA, JE, LE, LP or XX.</p>



**VOLUME 3 – Appendix 5A: Union Documents and Reference Codes (CDS)**

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C641	I	Dissostichus - catch document import. COUNCIL REGULATION (EC) No 1368/2006 establishing a catch documentation scheme for Dissostichus spp.	<p>Enter the reference number of the catch document. Where a sequentially numbered range of catch documents cover the goods enter the lowest to the highest reference numbers of the catch documents concerned i.e. document code + 0054037-0054047: status code. Where catch documents are not sequentially numbered enter the reference number of each catch document concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AG, IE, IP.</p>
C642	I	National phytosanitary proof equivalent to phytosanitary certificate N851.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AG, AP, AS, EE, ES, IE, IS, JE, JS or XX.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C644	B	Certificate of inspection for organic products. Council Regulation (EC) No 834/2007 on organic production and labelling of organic products and repealing Regulation (EEC) No 2092/91.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AP, GE, LE, LP, UE.</p>
C645	B	Certificate for military equipment.	<p>Enter MoD certificate reference number - in the format "UK/ ....." entering the relevant certificate number after "UK/" Faxed copy not acceptable.</p> <p>Use either status code JP or UP as appropriate (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions).</p>

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Document Code to be declared	Import/Export/Both	Description and Usage of Code	Details to be entered on the declaration
C647	B	Confirmation of receipt.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AP, GE, LE, LP, UE.</p>
C651	B	Electronic administrative document (e-AD), as referred to in Article 3(1) of Reg. (EC) No 684/2009.	<p>Enter the reference number of the e-AD. A separate C640 entry in D.E. 2/3 is required for each individual e-AD.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AP, GE, LE, LP, UE.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C652	B	<p>Accompanying documents for the carriage of wine products. COMMISSION REGULATION (EC) No 394/2005, amending Regulation (EC) No 795/2004, laying down detailed rules for the implementation of the single payment scheme provided for in Council Regulation (EC) No 1782/2003. Establishing common rules for direct support schemes under the common agricultural policy and establishing certain support schemes for farmers, and derogating from Regulation (EC) No 1782/2003.</p>	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AC, AE, AG, AP, GE, GP, JP, LE, LP, UE, XB, XF, XU, XW, XX.</p>
C653	E	Confirmation (export to Iraq).	<p>Enter the reference number of the Certificate. If using more than one certificate then a separate C653 entry in D.E. 2/3 is required for each certificate.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C654	E	Authorisation for products intended strictly for medical purposes.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AP, GE, LE, LP, UE.</p>
C656	E	Dissostichus - Catch document export. COUNCIL REGULATION (EC) No 1368/2006 amending Regulation (EC) No 1035/2001 establishing a catch documentation scheme for Dissostichus spp.	<p>Enter the country code for the country of issue (GB for the UK) followed by ETF and the reference number of the catch document. Where a sequentially numbered range of catch documents cover the goods enter the lowest to the highest reference numbers of the catch documents concerned i.e. document code + 0054037-0054047: status code. Where catch documents are not sequentially numbered enter the reference number of each catch document concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AG, IE, IP.</p>

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Document Code to be declared	Import/Export/Both	Description and Usage of Code	Details to be entered on the declaration
C657	B	Sanitary certificate for the prevention, control and eradication of certain transmissible spongiform encephalopathies	<p>Enter the reference number of the Certificate. If using more than one certificate then a separate C657 entry in D.E. 2/3 is required for each certificate.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AP, GE, LE, LP, UE.</p>
C658	I	Fallback Accompanying Document for movements of excise goods under suspension of excise duty (FAD), as referred to in Article 8(1) Reg. (EC) No 684/2009.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C659	B	Prior written declaration.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
C660	E	Export notification.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

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Document Code to be declared	Import/Export/Both	Description and Usage of Code	Details to be entered on the declaration
C661	B	Explicit consent.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
C662	I	Import decision.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>



Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C664	I	CN22 declaration according to Article 144 of the Regulation (EU) No 2015/2446 empowered by Council Regulation (EU) No 952/2013, Articles 6(2) and 158	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
C665	I	CN23 declaration according to Article 144 of the Regulation (EU) No 2015/2446 empowered by Council Regulation (EU) No 952/2013, Articles 6(2) and 158.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

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Document Code to be declared	Import/Export/Both	Description and Usage of Code	Details to be entered on the declaration
C666	I	<p>Certificate issued by the Federal Grain Inspection service (FGIS). COMMISSION REGULATION (EC) No 1375/2007 on imports of residues from the manufacture of starch from maize from the United States of America.</p> <p>Note: Certificates report the grade of the grain inspected based on characteristics such as test weight, moisture, cleanliness, and damage. Certificates are issued for the various grains for which standards exist under the U.S. Grain Standards Act, as amended, and for rice, pulses, and miscellaneous processed commodities covered by Part 68 of the regulations under the Agricultural Marketing Act of 1946, as amended.</p>	<p>Enter the Certificate reference number followed by the appropriate document status code (see Appendix 5B: D.E. 2/3. Document Status Codes for harmonised declarations for definitions) : AC, AE, AF, AG, AP, AS, AT, GE, GP, IA, IE, IP, IS, JA, JE, JP, JS, LE, LP, SP, TP, XB, XF, XU, XW or XX.</p>
C667	I	<p>Laboratory analysis. COMMISSION REGULATION (EC) No 1375/2007 on imports of residues from the manufacture of starch from maize from the United States of America.</p>	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes: AC, AE, AF, AG, AF, AS, AT, GE, GP, IA, IE, IP, IS, JA, JE, JP, JS, LE, LP, SP, TP, XB, XF, XU, XW or XX (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions).</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C668	I	<p>Certificate issued by the USA wet milling industry in accordance with COMMISSION REGULATION (EC) No 1375/2007 before 7.3.2017 on imports of residues from the manufacture of starch from maize from the United States of America.</p> <p>All goods declared under CN code 2309 90 20 from the USA should be accompanied by a certificate issued by the Federal Grain Inspection Service (FGIS) and a certificate issued by the USA wet milling industry as set out in Annex I of the Regulation.</p>	<p>Enter the reference number of the Certificate.</p> <p>Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Where the relevant certificates are not held goods will be subject to laboratory analysis.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AC, AE, AF, AG, AP, AS, AT, GE, GP, IA, IE, IP, IS, JA, JE, JP, JS, LE, LP, SP, TP, XB, XF, XU, XW or XX.</p>

**VOLUME 3 – Appendix 5A: Union Documents and Reference Codes (CDS)**

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C669	B	Notification document as mentioned in Regulation (EC) No 1013/2006 (OJ L 190) - Article 4 and Annex IA on shipments of waste.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use status codes AC, AF, AT (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions).</p>
C670	B	Movement document as mentioned in Regulation (EC) No 1013/2006 (OJ L 190) – Article 4 and Annex IB (appears to replace C650) on shipments of waste.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use status codes AC, AF, AT (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions).</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C672	B	Information document accompanying shipments of waste as mentioned in Regulation (EC) No 1013/2006 (OJ L 190) – Article 18 and Annex VII on shipments of waste.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use status codes AC, AF, AT (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions).</p>
C673	B	Catch certificate. COUNCIL REGULATION (EC) No 1005/2008 establishing a Community system to prevent, deter and eliminate illegal, unreported and unregulated fishing.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>See also code Y927 which is to be declared for exempt fish and fish products.</p> <p>Use one of the following status codes: AE, AG, IE or IP (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions).</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C676	B	Import/ Export authorisation issued by the competent authorities of the Member States. Decision 1764/15.	<p>Provide the authorisation decision number for the xxx (e.g., type of authorisation) authorisation in the format:</p> <ul style="list-style-type: none"> <li>• 2 digit code identifying the member state of authorisation, e.g., GB</li> <li>• 3/4 digit code indicating that an xxx (type of authorisation) is held, e.g., SIVA, CSE</li> <li>• followed by the authorisation reference number.</li> </ul> <p>No document status code is required.</p> <p>For a list of authorisation types and codes to be used for C676, see Appendix 6 D.E. 3/39 Authorisation Type Codes</p> <p>No document status code is required.</p>
C678	I	Common entry document (CED) (model of which is set out in Annex II of the Regulation (EC) No 669/2009 (OJ L 194)). COMMISSION IMPLEMENTING REGULATION (EU) 2015/175 concerning the laying down special conditions applicable to the import of guar gum originating in or consigned from India due to contamination risks by pentachlorophenol and dioxins.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C679	I	<p>Attesting Document (seal product), issued by a recognised body in accordance with either -Regulation (EU) No 737/2010 (on condition that the attesting document was issued prior to 18 October 2015) or, COMMISSION IMPLEMENTING REGULATION (EU) 2015/1850, laying down detailed rules for the implementation of Regulation (EC) No 1007/2009 of the European Parliament and of the Council on trade in seal products.</p> <p>See also codes C680, C683, Y032 and 9118</p>	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
C680	I	<p>Written notification of import and document giving evidence where the products were acquired (seal product). COMMISSION IMPLEMENTING REGULATION (EU) 2015/1850 laying down detailed rules for the implementation of Regulation (EC) No 1007/2009 of the European Parliament and of the Council on trade in seal products.</p> <p>See also codes C679, C683, Y032 and 9118</p>	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C683	I	<p>European Union - Attesting document for seal products resulting from hunt by Inuit or other indigenous communities for placing on the Union's market in accordance with Article 3 (1) of Regulation (EC) No 1007/2009 on trade in seal products. See also codes C679, C680, Y032 and 9118</p>	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>



Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C684	I	<p>Certificate in accordance with the model set out in the Annex of Regulation (EU) No 2015/949 (OJ L 156, p.2) approving the pre-export checks carried out on certain food by certain third countries as regards the presence of certain mycotoxins.</p> <p>Pre-export checks carried out prior to export to the Union by the Canadian Grain Commission, as competent authority, regarding ochratoxin A in wheat and wheat flour listed in Annex I and produced on the territory of Canada are approved.</p> <p>The following pre-export checks carried out prior to export to the Union by the United States Department of Agriculture (USDA), as competent authority, are approved: Commission Implementing Regulation (EU) 2017/1269 of 13 July 2017 amending Implementing Regulation (EU) 2015/949 as regards withdrawal of groundnuts (peanuts) from the United States of America from the list of approved pre-export checks as regards aflatoxins</p> <p>(b) pre-export checks regarding aflatoxins in almonds listed in Annex I and produced on the territory of the United States</p>	<p>Enter the certificate reference number. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C685	I	Report containing the results of sampling and analysis performed in accordance with the provisions of Commission Regulation (EC) No 401/2006 of 23 February 2006, or with equivalent requirements, by a laboratory approved for that purpose by the Canadian Grain Commission.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
C687	I	<p>Health certificate as mentioned in Annex III of Commission Implementing Decision (EU) No 884/2011(OJ L 343, p, 140)</p> <p>Note: Each consignment of products referred to in Article 1 of the Decision must be accompanied by an analytical report for each lot, and by a health certificate in accordance with the models set out in Annexes III and IV, completed, signed and verified by an authorised representative of the 'Entry Exit Inspection and Quarantine Bureau of the People's Republic of China' (AQSIQ).</p>	<p>Enter the reference number for the Certificate as required by Annex III of the Decision. If using more than one certificate then a separate C687 entry in D.E. 2/3 is required for each certificate.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C688	I	<p>Analytical report as mentioned in Annex IV of Commission Implementing Decision 2011/884/EU (OJ L 343, 23.12.2011, p. 140).</p> <p>Note: Each consignment of products referred to in Article 1 of the Decision must be accompanied by an analytical report for each lot, and by a health certificate in accordance with the models set out in Annexes III and IV, completed, signed and verified by an authorised representative of the 'Entry Exit Inspection and Quarantine Bureau of the People's Republic of China' (AQSIQ).</p>	<p>Enter the reference number for the Analytical Report as required by Annex IV of the Decision. If using more than one certificate then a separate A017 entry in D.E. 2/3 is required for each certificate.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
C690	I	<p>FLEGT import licence for timber. Council Regulation (EC) No 2173/2005 on the establishment of a FLEGT licensing scheme for imports of timber into the European Community. Article 4 of Council Regulation (EC) No 2173/2005 prohibits the import of FLEGT timber products from countries which have entered in to a Voluntary Partnership Agreement (VPA) with the EU unless they are covered by a valid FLEGT licence (UK Tariff).</p>	<p>Enter the reference number of the licence. If using more than one licence then a separate C690 entry in D.E. 2/3 is required for each certificate.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AG, JA, JE, JP, JS, LE, UA, UE, US, XW.</p>

**VOLUME 3 – Appendix 5A: Union Documents and Reference Codes (CDS)**

Document Code to be declared	Import/Export/Both	Description and Usage of Code	Details to be entered on the declaration
C692	I	Results of sampling and analysis performed by a USDA approved laboratory carried out in accordance with the provisions of Commission Regulation (EC) No 401/2006 of 23 February 2006.	<p>Enter the reference number for the report (as required) Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
C693	I	Certificate issued by the USA wet milling industry in accordance with Commission Implementing Regulation (EU) 2017/337.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AC, AE, AF, AG, AP, AS, AT, GE, GP, IA, IE, IP, IS, JA, JE, JP, JS, LE, LP, SP, TP, XB, XF, XU, XW or XX.</p>

**VOLUME 3 – Appendix 5A: Union Documents and Reference Codes (CDS)**

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
C990	I	End use authorisation ships and platforms (Column 8c, Annex A of Delegated Regulation (EU) 2015/2446). Must be used in conjunction with 1SW in D.E. 1/11.	<p>Provide the authorisation decision number for the end use authorisation ships and platforms in the format:</p> <ul style="list-style-type: none"> <li>• 2 digit code identifying the member state of authorisation, e.g., GB</li> <li>• 3 digit code indicating that an end use authorisation ships and platforms is held, i.e., EUS (Authorisation code)</li> <li>• followed by the authorisation reference number.</li> </ul> <p>No document status code is required.</p>
D005	I	Commercial Invoice within the framework of undertakings containing a signed declaration referring to the Undertaking offered by a particular company and accepted by the European Commission in respect of the terms of sale for the goods concerned (and which therefore exempts that company's products from the application of Anti-Dumping duty).	<p>Enter the reference number of the invoice. Where a sequentially numbered range of invoices cover the goods enter the lowest to the highest reference numbers of the invoices concerned i.e. document code + 0054037-0054047: status code. Where invoices are not sequentially numbered enter the reference number of each invoice concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
D008	I	<p>Invoice with a signed declaration by a company official declaring that the goods were manufactured by a particular company (whose products do not attract the full (highest rate) of rate of Anti-Dumping duty payable). COMMISSION IMPLEMENTING REGULATION (EU) 2015/1518 imposing a definitive anti-dumping duty on imports of biodiesel originating in the United States of America following an expiry review pursuant to Article 11(2) of Council Regulation (EC) No 1225/2009. COMMISSION IMPLEMENTING REGULATION (EU) 2015/1519 imposing definitive countervailing duties on imports of biodiesel originating in the United States of America following an expiry review pursuant to Article 18 of Council Regulation (EC) No 597/2009. COMMISSION IMPLEMENTING REGULATION (EU) 2016/675 amending Implementing Regulation (EU) 2015/1519 imposing definitive countervailing duties on imports of biodiesel originating in the United States of America following an expiry review pursuant to Article 18 of Council Regulation (EC) No 597/2009. COMMISSION IMPLEMENTING REGULATION (EU) 2016/676 amending Implementing Regulation (EU) 2015/1518 imposing a definitive anti-dumping duty on imports of biodiesel originating in the United States of America following an expiry review pursuant to Article 11(2) of Council Regulation (EC) No 1225/2009.</p>	<p>Enter the reference number of the invoice. Where a sequentially numbered range of invoices cover the goods enter the lowest to the highest reference numbers of the invoices concerned i.e. document code + 0054037-0054047: status code. Where invoices are not sequentially numbered enter the reference number of each invoice concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
D018	I	Invoice for transactions which are not exempted from countervailing/anti-dumping duties (Annex VI of Regulation 2017/367; identical to Annex 5 of Regulation 2017/366).	<p>Enter the reference number of the invoice. Where a sequentially numbered range of invoices cover the goods enter the lowest to the highest reference numbers of the invoices concerned i.e. document code + 0054037-0054047: status code. Where invoices are not sequentially numbered enter the reference number of each invoice concerned.</p> <p>Use status codes AC (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions).</p>
D019	I	Authorisation to use a Special Procedure within the context of an anti-dumping/countervailing measure, where Article 211(6) of EU Reg. No. 952/2013 applies (Column 8c, Annex A of Delegated Regulation (EU) 2015/2446).	<p>Provide the authorisation decision number for the end use authorisation in the format:</p> <ul style="list-style-type: none"> <li>• 2 digit code identifying the member state of authorisation, e.g., GB</li> <li>• 3 digit code indicating that an Special Procedure authorisation is held (see Appendix 6: D.E. 3/39: Authorisation Type Codes for a list of codes).</li> <li>• followed by the authorisation reference number.</li> </ul> <p>Note: No status code is required.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
D020	I	Commercial invoice and mill certificate as defined in EC Regulation 2015/1953.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
E012	E	Export licence "Cultural goods" (Regulation (EC) No 116/2009).	<p>Enter the reference number of the licence. If using more than one licence then a separate E012 entry in D.E. 2/3 is required for each licence.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AC, AE, AF, AG, AP, AS, AT, EA, EE, EL, EP, ES, GE, GP, IA, IE, IP, IS, JA, JE, JP, JS, LE, LP, SP, TP, UA, XA, XB, XF, XU, XW, XX.</p>



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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
E013	E	Export licence "controlled substances" (ozone), issued by the Commission.	<p>Enter the reference number of the licence. If using more than one licence then a separate E012 entry in D.E. 2/3 is required for each licence.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AC, AE, AF, AG, AP, AS, AT, EA, EE, EL, EP, ES, GE, GP, IA, IE, IP, IS, JA, JE, JP, JS, LE, LP, SP, TP, UA, XA, XB, XF, XU, XW, XX.</p>
E014	E	Export certificate - Milk products.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AP, GE, LE, LP, UE.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
E017	I	Export certificate issued by the competent authorities of a third country.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AP, GE, LE, LP, UE.</p>
E020	E	Export authorisation for firearms (Regulation (EU) No 258/2012).	<p>Enter the reference number of the licence. If using more than one licence then a separate E020 entry in D.E. 2/3 is required for each licence.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AC, AE, AF, AP, AT, EA, EE, EP, ES, FP, GE, GP, HP, IA, IP, JA, JP, LE, LP, SP, TP, UA, XW, XX.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
E990	E	<p>Export authorisation for goods that could be used for the purpose of torture or other cruel, inhuman or degrading treatment or punishment. COMMISSION IMPLEMENTING REGULATION (EU) No 775/2014 amending Council Regulation (EC) No 1236/2005 concerning trade in certain goods which could be used for capital punishment, torture or other cruel, inhuman or degrading treatment or punishment.</p> <p>See also C064, C068, Y904, Y906, Y907 and 9106</p>	<p>Enter the reference number of the Certificate. If using more than one certificate then a separate E990 entry in D.E. 2/3 is required for each certificate.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AC, AE, AF, AP, AT, EA, EE, EP, ES, FP, GE, GP, HP, IA, IP, JA, JP, LE, LP, SP, TP, UA, XW, XX.</p>
I004	I	<p>Surveillance document issued by the competent authorities of a Member State valid throughout the EU. Regulation (EC) 670/2016 Introducing prior Union surveillance of imports of certain iron and steel products.</p>	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AP, EA, EE, EL, EP, ES, GE, LE, LP, UE, XB, XF, XU, XW.</p>

Document Code to be declared	Import/Export/Both	Description and Usage of Code	Details to be entered on the declaration
L001	I	<p>Import licence AGRIM. COMMISSION DELEGATED REGULATION (EU) 2016/1237 supplementing Regulation (EU) No 1308/2013 of the European Parliament and of the Council with regard to the rules for applying the system of import and export licences and supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to the rules on the release and forfeit of securities lodged for such licences, amending Commission Regulations (EC) No 2535/2001, (EC) No 1342/2003, (EC) No 2336/2003, (EC) No 951/2006, (EC) No 341/2007 and (EC) No 382/2008 and repealing Commission Regulations (EC) No 2390/98, (EC) No 1345/2005, (EC) No 376/2008 and (EC) No 507/2008.</p>	<p>Enter the country code for the country of issue (GB for the UK) followed by CPI and the reference number of the Certificate. If using more than one licence then a separate L001 entry in D.E. 2/3 is required for each licence.</p> <p>Enter appropriate status code listed in Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations: AC, AE, AF, AG, AP, AS, AT, EA, EE, EL, EP, ES, GE, GP, IA, IE, IP, IS, JA, JE, JP, JS, LE, LP, SP, TP, XA, XB, XF, XU, XW or XX.</p>
L079	I	<p>Textile products: import licence. Import documents under:                      1) Council Regulation (EC) No 517/94 of 7 March 1994 on common rules for imports of textile products from certain third countries not covered by bilateral agreements, protocols or other arrangements, or by other specific Community import rules; and                      2) Council Regulation (EEC) No 3030/93 of 12 October 1993 on common rules for imports of certain textile products from third countries.</p>	<p>Enter the country code for the country of issue (GB for the UK) followed by -</p> <ul style="list-style-type: none"> <li>• For Textile Import licences - TEX and the number of the licence.</li> <li>• Other import licences not covered by another specific document code - AOG and the licence number.</li> </ul> <p>If using more than one licence then a separate L079 entry in D.E. 2/3 is required for each licence.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AP, EA, EE, EL, EP, ES, GE, LE, LP, UE, XF, XU.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
L081	I	Certificate of analysis (Regulation (EC) No 1064/2009) for malting barley from third countries.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Enter appropriate status code listed in Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations: AC, AE, AF, AG, AP, AS, AT, EA, EE, EL, EP, ES, GE, GP, IA, IE, IP, IS, JA, JE, JP, JS, LE, LP, SP, TP, XA, XB, XF, XU, XW or XX.</p>
L082	I	Certificate of conformity (Regulation (EC) No 1064/2009) for malting barley from third countries.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Enter appropriate status code listed in Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations: AC, AE, AF, AG, AP, AS, AT, EA, EE, EL, EP, ES, GE, GP, IA, IE, IP, IS, JA, JE, JP, JS, LE, LP, SP, TP, XB, XF, XU, XW or XX.</p>

**VOLUME 3 – Appendix 5A: Union Documents and Reference Codes (CDS)**

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
L100	I	Import licence "controlled substances" (ozone), issued by the Commission. Regulation (EC) 2037/2000 on substances that deplete the ozone layer.	<p>Enter one of the following 3 digit licence identifiers as shown below: LIC, LIP, LPD, LPR, ESU, EIP, EHS, EPS, EPD - Followed by the unique licence number.</p> <p>If using more than one licence then an additional L100 entry in D.E. 2/3 will be required for each additional licence</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AC, AF, AG, AT, IE, IP, IS, LE, LP, XX.</p>
L116	I	Kimberley Process Certificate. COUNCIL REGULATION (EC) No 2368/2002 implementing the Kimberley Process certification scheme for the international trade in rough diamonds.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Only status code AF is permitted (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions).</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
L135	I	Import authorisation (precursors) issued by the competent authorities of the Member State where the importer is established.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use status codes AE, AP, EA, EE, EL, EP, ES (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions).</p>
L136	I	Goods, containing, or relying on, ozone-depleting substances, to be used as feedstock or for laboratory and analytical uses. REGULATION (EC) No 1005/2009 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on substances that deplete the ozone layer.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use the following status codes: AC, AF, AG, AT, IE, IP, IS, LE, LP, XX. (See Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions).</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
N002	B	Certificate of conformity with the European Union marketing standards for fresh fruit and vegetables.	<p>Enter the country code for the country of issue (GB for the UK) followed by EQC and the reference number of the Certificate. If using more than one certificate then a separate N002 entry in D.E. 2/3 is required for each licence.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AG, AP, AS, EA, JA, JE, JS, XA or XX.</p>
N003	B	Certificate of quality.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>



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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
N018	B	ATR certificate.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>When this document is used at export the certificates used are in a numbered range enter only the lowest numbered and highest numbered certificates in the range. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
N235	B	Container list.	<p>Enter the container numbers. Where a sequentially numbered range of containers cover the goods enter the lowest to the highest container numbers concerned i.e. document code + 0054037-0054047: status code. Where containers are not sequentially numbered enter the number of each container concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>
N271	B	Packing list.	<p>Enter the reference number of the packing list. Where a sequentially numbered range of packing lists cover the goods enter the lowest to the highest reference numbers of the packing lists concerned i.e. document code + 0054037-0054047: status code. Where packing lists are not sequentially numbered enter the reference number of each packing list concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
N325	B	Proforma invoice.	<p>Enter the reference number of the proforma invoice. Where a sequentially numbered range of proforma invoices cover the goods enter the lowest to the highest reference numbers of the proforma invoices concerned i.e. document code + 0054037-0054047: status code. Where proforma invoices are not sequentially numbered enter the reference number of each proforma invoice concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>
N337	I	Summary declaration for temporary storage.	<p>Enter the MRN for the temporary storage summary declaration</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>
N355	I	Entry summary declaration.	<p>Enter the MRN of the Entry Summary Declaration. For multiple entry summary declarations enter the MRN of each declaration concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>

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Document Code to be declared	Import/Export/Both	Description and Usage of Code	Details to be entered on the declaration
N380	B	Commercial invoice.	<p>Enter the reference number of the invoice. Where a sequentially numbered range of invoices cover the goods enter the lowest to the highest reference numbers of the invoices concerned i.e. document code + 0054037-0054047: status code. Where invoices are not sequentially numbered enter the reference number of each invoice concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>
N703	B	House waybill.	<p>Enter the reference number of the house waybill. Where a sequentially numbered range of house waybill cover the goods enter the lowest to the highest reference numbers of the house waybill concerned i.e. document code + 0054037-0054047: status code. Where house waybills are not sequentially numbered enter the reference number of each house waybill concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>

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Document Code to be declared	Import/Export/Both	Description and Usage of Code	Details to be entered on the declaration
N704	B	Master bill of lading.	<p>Enter the reference number of the master bill of lading. Where a sequentially numbered range of master bill of lading cover the goods enter the lowest to the highest reference numbers of the master bill of lading concerned i.e. document code + 0054037-0054047: status code. Where master bill of lading are not sequentially numbered enter the reference number of each master bill of lading concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>
N705	B	Bill of lading.	<p>Enter the reference number of the bill of lading. Where a sequentially numbered range of bill of lading cover the goods enter the lowest to the highest reference numbers of the bill of lading concerned i.e. document code + 0054037-0054047: status code. Where bill of lading are not sequentially numbered enter the reference number of each bill of lading concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
N710	B	Maritime manifest (T1) Sea Simplified procedure.	<p>Enter the reference number of the manifest. Where a sequentially numbered range of manifest cover the goods enter the lowest to the highest reference numbers of the manifest concerned i.e. document code + 0054037-0054047: status code. Where manifests are not sequentially numbered enter the reference number of each manifest concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>
N714	B	House bill of lading.	<p>Enter the reference number of the house bill of lading. Where a sequentially numbered range of house bill of lading cover the goods enter the lowest to the highest reference numbers of the house bill of lading concerned i.e. document code + 0054037-0054047: status code. Where house bill of lading are not sequentially numbered enter the reference number of each house bill of lading concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>

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Document Code to be declared	Import/Export/Both	Description and Usage of Code	Details to be entered on the declaration
N720	B	Consignment note CIM (T1) Rail Simplified procedure.	<p>Enter the reference number of the consignment note. Where a sequentially numbered range of consignment note cover the goods enter the lowest to the highest reference numbers of the consignment notes concerned i.e. document code + 0054037-0054047: status code. Where consignment notes are not sequentially numbered enter the reference number of each consignment note concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>
N722	B	Road list – SMGS.	<p>Enter the reference number of the road list. Where a sequentially numbered range of road lists cover the goods enter the lowest to the highest reference numbers of the road lists concerned i.e. document code + 0054037-0054047: status code. Where road lists are not sequentially numbered enter the reference number of each road list concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
N730	B	Road consignment note.	<p>Enter the reference number of the Road consignment note. Where a sequentially numbered range of Road consignment notes cover the goods enter the lowest to the highest reference numbers of the Road consignment notes concerned i.e. document code + 0054037-0054047: status code. Where Road consignment notes are not sequentially numbered enter the reference number of each Road consignment note concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>
N740	B	Air waybill (T1) Air Simplified procedure.	<p>Enter the reference number of the Air waybill. Where a sequentially numbered range of Air waybills cover the goods enter the lowest to the highest reference numbers of the Air waybills concerned i.e. document code + 0054037-0054047: status code. Where Air waybills are not sequentially numbered enter the reference number of each Air waybill concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>



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Document Code to be declared	Import/Export/Both	Description and Usage of Code	Details to be entered on the declaration
N741	B	Master airwaybill.	<p>Enter the reference number of the master Air waybill. Where a sequentially numbered range of master Air waybills cover the goods enter the lowest to the highest reference numbers of the master Air waybills concerned i.e. document code + 0054037-0054047: status code. Where master Air waybills are not sequentially numbered enter the reference number of each master Air waybill concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>
N750	B	Movement by post including parcel post.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
N760	B	Multimodal/combined transport document.	<p>Enter the reference number of the Multimodal/combined transport document. Where a sequentially numbered range of Multimodal/combined transport documents cover the goods enter the lowest to the highest reference numbers of the Multimodal/combined transport documents concerned i.e. document code + 0054037-0054047: status code. Where Multimodal/combined transport documents are not sequentially numbered enter the reference number of each Multimodal/combined transport document concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>
N785	B	Cargo manifest.	<p>Enter the reference number of the manifest. Where a sequentially numbered range of manifest cover the goods enter the lowest to the highest reference numbers of the manifest concerned i.e. document code + 0054037-0054047: status code. Where manifests are not sequentially numbered enter the reference number of each manifest concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
N787	B	Bordereau (cargo load list).	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>
N820	B	Transit declaration "T".	<p>Enter the reference number of the Transit declaration. Where a sequentially numbered range of Transit declarations cover the goods enter the lowest to the highest reference numbers of the Transit declarations concerned i.e. document code + 0054037-0054047: status code. Where Transit declarations are not sequentially numbered enter the reference number of each Transit declaration concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
N821	B	External Community transit declaration / common transit, T1.	<p>Enter the reference number of the T1. Where a sequentially numbered range of T1s cover the goods enter the lowest to the highest reference numbers of the T1s concerned i.e. document code + 0054037-0054047: status code. Where T1s are not sequentially numbered enter the reference number of each T1 concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>
N822	B	Internal Community transit declaration T2.	<p>The Movement Reference Number (MRN) for the Common/Community transit movement.</p> <p>Enter the reference number of the T2. Where a sequentially numbered range of T2s cover the goods enter the lowest to the highest reference numbers of the T2s concerned i.e. document code + 0054037-0054047: status code. Where T2s are not sequentially numbered enter the reference number of each T2 concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JP, JS.</p>

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Document Code to be declared	Import/Export/Both	Description and Usage of Code	Details to be entered on the declaration
N823	B	T5 control copy.	<p>Enter the reference number of the T5. Where a sequentially numbered range of T5s cover the goods enter the lowest to the highest reference numbers of the T5s concerned i.e. document code + 0054037-0054047: status code. Where T5s are not sequentially numbered enter the reference number of each T5 concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AC, AE, AF, AG, AP, AS, AT, GE, GP, JA, JE, JS.</p>
N825	B	T2L document.	<p>Enter the reference number of the T2L. Where a sequentially numbered range of T2Ls cover the goods enter the lowest to the highest reference numbers of the T2Ls concerned i.e. document code + 0054037-0054047: status code. Where T2Ls are not sequentially numbered enter the reference number of each T2L concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
N830	E	Goods declaration for exportation.	<p>Enter the reference number of the Goods declaration for exportation. Where a sequentially numbered range of Goods declaration for exportation cover the goods enter the lowest to the highest reference numbers of the Goods declaration for exportations concerned i.e. document code + 0054037-0054047: status code. Where Goods declaration for exportations are not sequentially numbered enter the reference number of each Goods declaration for exportation concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>
N851	I	Phytosanitary certificate.	<p>Enter country code for the country of issue (GB for the UK) followed by PHC and the reference number of the Certificate. If using more than one certificate then a separate N851 entry in D.E. 2/3 is required for each certificate.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AG, AP, AS, EE, ES, IE, IS, JE, JS or XX.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
N852	I	Analysis and health certificate.	<p>Enter the country code for the country of issue (GB for the UK) followed by CED and the reference number of the CED. If using more than one CED then a separate N852 entry in D.E. 2/3 is required for each CED.</p> <p>Use either status code AG, XW or XX as appropriate (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions).</p>
N853	I	<p>Common Veterinary Entry Document (CVED) in accordance with Regulation (EC) No. 136/2004, used for veterinary check on products.</p> <p>COMMISSION REGULATION (EC) No 275/2007 amending Regulation (EC) No 1825/2000 laying down detailed rules for the application of Regulation (EC) No 1760/2000 of the European Parliament and of the Council as regards the labelling of beef and beef products.</p>	<p>Enter GBCVD and the reference number of the CVED. A separate N853 entry in D.E. 2/3 is required for each individual CVED.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, JA, JE, LE, LP or XX.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
N864	B	Invoice declaration or origin declaration made out by any exporter on the invoice or any other commercial document <b>(excluding the Bill of Lading) for originating goods where the total value exceeds €6000 (value limit deleted from new TARIC description).</b>	<p>Enter the reference number of the declaration. Where a sequentially numbered range of declarations cover the goods enter the lowest to the highest reference numbers of the declarations concerned i.e. document code + 0054037-0054047: status code. Where declaration are not sequentially numbered enter the reference number of each declaration concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
N865	B	Certificate of origin "Form A".	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>



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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
N933	B	Cargo declaration (arrival).	<p>Enter the reference number of the cargo declaration. Where a sequentially numbered range of cargo declarations cover the goods enter the lowest to the highest reference numbers of the cargo declarations concerned i.e. document code + 0054037-0054047: status code. Where cargo declarations are not sequentially numbered enter the reference number of each cargo declaration concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>
N934	I	Declaration of particulars relating to customs value D.V.1. (to be completed on request)	<p>Enter "D.V. 1 completed"</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, EP, JE, XF or XU.</p>
N935	I	The invoice on the basis of which the customs value of the goods is declared.	<p>Enter the reference number of the invoice. Where a sequentially numbered range of invoices cover the goods enter the lowest to the highest reference numbers of the invoices concerned i.e. document code + 0054037-0054047: status code. Where invoices are not sequentially numbered enter the reference number of each invoice concerned.</p> <p>Only status code AC is permitted (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions).</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
N941	B	Embargo permit.	<p>Enter the reference number of the permit. Where a sequentially numbered range of permits cover the goods enter the lowest to the highest reference numbers of the permits concerned i.e. document code + 0054037-0054047: status code. Where permits are not sequentially numbered enter the reference number of each permit concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>
N951	B	TIF form.	<p>Enter the reference number of the form. Where a sequentially numbered range of forms cover the goods enter the lowest to the highest reference numbers of the forms concerned i.e. document code + 0054037-0054047: status code. Where forms are not sequentially numbered enter the reference number of each form concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
N952	B	TIR Carnet.	<p>Enter the reference number of the TIR carnet. Where a sequentially numbered range of carnets cover the goods enter the lowest to the highest reference numbers of the carnets concerned i.e. document code + 0054037-0054047: status code. Where carnets are not sequentially numbered enter the reference number of each carnet concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.</p>
N954	B	<p>Movement certificate EUR.1</p> <p>See also:</p> <p>Y019 where the document shows that the goods originate in Iceland;</p> <p>Y020 where the document shows that the goods originate in Norway; and</p> <p>Y021 where the document shows that goods originate in the EEA.</p>	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
N955	B	ATA carnet.	<p>Enter the reference number of the ATA carnet. Where a sequentially numbered range of carnets cover the goods enter the lowest to the highest reference numbers of the carnets concerned i.e. document code + 0054037-0054047: status code. Where carnets are not sequentially numbered enter the reference number of each carnet concerned.</p> <p>Use status code AC (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definition), also enter the Carnet number.</p>
N988	I	<p>Authorisation to use simplified procedures - local clearance procedure – export (pre-departure declaration required according to Art. 285a 1 of Commission Regulation (EEC) No 2454/93).</p>	<p>Provide the authorisation decision number for the Customs supervised exports authorisation in the format:</p> <ul style="list-style-type: none"> <li>• 2 digit code identifying the member state of authorisation, e.g., GB</li> <li>• 3 digit code indicating that a Customs Supervised Exports authorisation is held, i.e., CSE</li> <li>• followed by the authorisation reference number.</li> </ul> <p>No document status code is required.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
N989	I	Authorisation to use simplified procedures - local clearance procedure – export (Waiver of pre-departure declaration according to Art. 285a 1a of Commission Regulation (EEC) No 2454/93).	<p>Provide the authorisation decision number for the Customs supervised exports authorisation in the format:</p> <ul style="list-style-type: none"> <li>• 2 digit code identifying the member state of authorisation, e.g., GB</li> <li>• 3 digit code indicating that a Customs Supervised Exports authorisation is held, i.e., CSE</li> <li>• followed by the authorisation reference number.</li> </ul> <p>No document status code is required.</p>
N990	B	EUS - Authorisation for the use of end use procedure (Column 8c, Annex A of Delegated Regulation (EU) 2015/2446).	<p>Provide the authorisation decision number for the end use authorisation in the format:</p> <ul style="list-style-type: none"> <li>• 2 digit code identifying the member state of authorisation, e.g., GB</li> <li>• 3 digit code indicating that an end use authorisation is held, i.e., EUS (Authorisation code)</li> <li>• followed by the authorisation reference number.</li> </ul> <p>No document status code is required.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
U003	I	Certificate of origin meeting the conditions laid-down in article 57 of Regulation (EU) No. 2015/2447	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
U004	I	Certificate of origin for imports of products subject to special non-preferential import arrangements into the European Union established in accordance with Article 57 of Commission Implementing Regulation (EU) 2015/2447.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
U005	I	Certificate of designation of origin issued by the competent authorities.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AP, GE, LE, LP, UE.</p>
U031	I	Certificate EUR 1. bearing the endorsement "Derogation - Commission Implementing Decision 2014/461/EU" or "Dérégation - Décision d'exécution 2014/461/UE de la Commission". Certificate EUR 1 bearing the endorsement "DEROGATION- DECISION Nr 2001/936/EC" as regards the rules of origin for prepared and preserved shrimps and prawns from Greenland (notified under document number C(2001) 4648) Paper Tariff.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
U040	I	<p>Proof of origin established in accordance with Article 57 of Commission Implementing Regulation (EU) 2015/2447, including in addition the following data:</p> <ul style="list-style-type: none"> <li>- the CN code,</li> <li>- the order number or order numbers of the tariff quota concerned in accordance with the Article 5(2) of Regulation (EU) No 1354/2011,</li> <li>- the total net weight per coefficient category as specified in Article 3 (2) of Regulation (EU) No 1354/2011.</li> </ul>	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
U045	B	<p>Movement Certificate EUR-MED See also: Y019 where the declaration shows that the goods originate in Iceland; Y020 where the declaration shows that the goods originate in Norway; and Y021 where the document shows that goods originate in the EEA.</p>	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>



Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
U048	B	<p>Invoice for EUR-MED. EUR-MED declaration of preferential origin on an invoice or other commercial document bearing as appropriate an original signature or approval number of the exporter in a Pan-Euro-Mediterranean Country</p> <p>See also:                      Y019 where the declaration shows that the goods originate in Iceland;                      Y020 where the declaration shows that the goods originate in Norway; and                      Y021 where the document shows that goods originate in the EEA.</p>	<p>Enter the reference number of the invoice. Where a sequentially numbered range of invoices cover the goods enter the lowest to the highest reference numbers of the invoices concerned i.e. document code + 0054037-0054047: status code. Where invoices are not sequentially numbered enter the reference number of each invoice concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
U052	I	<p>Certificate of origin Form A bearing the endorsement "Derogation - Implementing Regulation (EU) 2017/968".</p>	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned, i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, LE, LP, UA, UE, UP, US, XA, XB.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
U058	I	Certificate EUR 1. bearing the endorsement "DEROGATION-DECISION 2011/122/EU" or "Déro gation - Décision 2011/122/UE".	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, LE, LP, UA, UE, UP, US, XA, XB.</p>
U059	I	Origin declaration containing the following statement in English: "Derogation - Annex II(a) of Protocol concerning the definition of "originating products" and methods of administrative cooperation".	<p>Enter the reference number of the invoice. Where a sequentially numbered range of invoices cover the goods enter the lowest to the highest reference numbers of the invoices concerned i.e. document code + 0054037-0054047: status code. Where invoices are not sequentially numbered enter the reference number of each invoice concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, LE, LP, UA, UE, UP, US, XA, XB.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
U062		Origin quota and alternatives to the product specific rules of origin in Annex V of CETA.	<p>Reference must be made to Annex 5-A of the CETA agreement.</p> <p>Also insert the serial number of the Certificate. Where a sequentially numbered range of certificates cover the goods insert the lowest to highest serial numbers of the certificates concerned, i.e. document code +0054037-0062047: status code. Where certificates are not sequentially numbered insert the serial number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, LE, LP, UA, UE, UP, US, XA.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
U063	I	<p>Proof of origin containing the following statement in English: "Derogation - Annex II(a) of Protocol 3 - name of the Development Zone or industrial area and authorisation number granted by the competent authorities of Jordan.</p>	<p>Enter the reference number of the invoice. Where a sequentially numbered range of invoices cover the goods enter the lowest to the highest reference numbers of the invoices concerned i.e. document code + 0054037-0054047: status code. Where invoices are not sequentially numbered enter the reference number of each invoice concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, LE, LP, UA, UE, UP, US, XA, XB.</p>
U067	I	<p>Certificate EUR 1. bearing the endorsement "Derogation-Decision No 1/2012 of the ESA-EU Customs Cooperation Committee of 29/11/2012" or "Dérégation - Décision No 1/2012 du Comité de Coopération Douanière AFOA-UE du 29/11/2012". (Preserved tuna and tuna loins)</p>	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, LE, LP, UA, UE, UP, US, XA.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
U068	I	Proof of origin containing the following statement in English: "Product originating in accordance with Appendix 2A of Annex II".	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, LE, LP, UA, UE, UP, US, XA.</p>
U069	I	Proof of origin containing the following statement in English: "Product originating in accordance with Appendix 5 of Annex II".	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, LE, LP, UA, UE, UP, US, XA.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
U071	I	Proof of origin containing the following statement: "Product originating in accordance with Appendix 2A of Annex II (Concerning the Definition of the Concept of "Originating Products" and Methods of Administrative Cooperation)" (OJ L346, 15.12.2012).	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
U072	I	Certificate of origin Form A bearing the endorsement "Derogation-Implementing Regulation (EU) 2017/967".	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to highest reference numbers of the certificates concerned, i.e. document code +0054037-0062047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AE, AF, AG, AP, AS, AT, GE, GP, LE, LP, UA, UE, UP, US, XA, XB.</p>

**VOLUME 3 – Appendix 5A: Union Documents and Reference Codes (CDS)**

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
U090	B	<p>Movement certificate EUR. 1 - Movement certificate EUR-MED (under the condition that in box 7 the remark "no cumulation applied" is marked with a cross) stating European Community origin, in the context of the agreement between the European Economic Community and the Swiss Confederation (codification/key: U090).</p>	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
U091	B	<p>Invoice declaration - Invoice declaration EUR-MED (under the condition the declaration contains the remark "no cumulation applied"), stating European Community origin, in the context of the agreement between the European Economic Community and the Swiss Confederation.</p>	<p>Enter the reference number of the invoice. Where a sequentially numbered range of invoices cover the goods enter the lowest to the highest reference numbers of the invoices concerned i.e. document code + 0054037-0054047: status code. Where invoices are not sequentially numbered enter the reference number of each invoice concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

**VOLUME 3 – Appendix 5A: Union Documents and Reference Codes (CDS)**

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
U095	I	Certificate of origin Form A bearing the endorsement "Derogation — Commission Implementing Regulation (EU) No 348/2018".	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, LE, LP, UA, UE, UP, US, XA.</p>



**VOLUME 3 – Appendix 5A: Union Documents and Reference Codes (CDS)**

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
U096	I	Certificate EUR.1 bearing the endorsement "Derogation - [Commission Implementing Decision (EU) 2015/164]" or "Dérogation - [Décision d'exécution (UE) 2015/164 de la Commission]".	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Note: derogation from the rules of origin set out in Council Decision 2013/755/EU as regards raw cane sugar from Curaçao.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, LE, LP, UA, UE, UP, US, XA.</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
U097	I	Certificate EUR.1 bearing the endorsement "Derogation - Decision No 1/2015 of the CARIFORUM-EU Special Committee on Customs Cooperation and Trade Facilitation of 10 March 2015', 'Déro gation - Décision no 1/2015 du Comité spécial de coopération douanière et de facilitation des échanges CARIFORUM-UE due 10 mars 2015' or Excepción - Decisión no 1/2015 del Comité Especial CARIFORUM-UE de Coperación Aduanera y Facilitacion del Comercio del 10 de marzo 2015'.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Note: Derogation from the rules of origin to take account of the special situation of the Dominican Republic with regard to certain textiles products.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, LE, LP, UA, UE, UP, US, XA.</p>
U099	I	Certificate EUR.1 bearing the endorsement "Derogation-Regulation (EU) 2017/882".	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to highest reference numbers of the certificates concerned, i.e. document code +0054037-0062047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AE, AF, AG, AP, AS, AT, GE, GP, LE, LP, UA, UE, UP, US, XA, XB.</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
U100	I	<p>Certificate EUR 1. bearing the endorsement ‘Derogation — Decision No 1/2017 of the CARIFORUM-EU Special Committee on Customs Cooperation and Trade facilitation of 7 July 2017’; ‘Dérogação — Décision no 1/2017 du Comité spécial de coopération douanière et de facilitation des échanges CARIFORUM-UE du 7 juillet 2017’ or ‘Excepción — Decisión no 1/2017 del Comité Especial CARIFORUM-UE de Cooperación Aduanera y Facilitación del Comercio del 7 de julio 2017’.</p>	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
U161	I	<p>Invoice declaration or origin declaration made out by any exporter on an invoice or any other commercial document within the framework of GSP for a total value of originating products not exceeding €6000, according to Art. 75 of Reg. 2015/2447.</p>	<p>Enter the reference number of the invoice. Where a sequentially numbered range of invoices cover the goods enter the lowest to the highest reference numbers of the invoices concerned i.e. document code + 0054037-0054047: status code. Where invoices are not sequentially numbered enter the reference number of each invoice concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
U162	B	Invoice declaration or origin declaration made out on invoice by any exporter or any other commercial document neither in the framework of GSP nor EUR-MED for a total value of originating products not exceeding 6000 EUR.	<p>Enter the reference number of the invoice. Where a sequentially numbered range of invoices cover the goods enter the lowest to the highest reference numbers of the invoices concerned i.e. document code + 0054037-0054047: status code. Where invoices are not sequentially numbered enter the reference number of each invoice concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
U163	I	Invoice declaration or origin declaration EUR-MED made out by any exporter on invoice or any other commercial document for a total value of originating products not exceeding €6000.	<p>Enter the reference number of the invoice. Where a sequentially numbered range of invoices cover the goods enter the lowest to the highest reference numbers of the invoices concerned i.e. document code + 0054037-0054047: status code. Where invoices are not sequentially numbered enter the reference number of each invoice concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

**VOLUME 3 – Appendix 5A: Union Documents and Reference Codes (CDS)**

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
U164	B	Statement of origin made out by a Registered Exporter in the framework of GSP for a total value of originating products consigned not exceeding €6000.	<p>Enter the reference number of the invoice. Where a sequentially numbered range of invoices cover the goods enter the lowest to the highest reference numbers of the invoices concerned i.e. document code + 0054037-0054047: status code. Where invoices are not sequentially numbered enter the reference number of each invoice concerned.</p> <p>Use status code XO (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). These codes are only applicable for countries of origin that are covered by the GSP and within the EU (for the purpose of bi-lateral cumulation and split consignments).</p>

**VOLUME 3 – Appendix 5A: Union Documents and Reference Codes (CDS)**

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
U165	B	Statement of origin made out by a Registered Exporter in the framework of GSP for a total value of originating products consigned exceeding €6000.	<p>Enter the reference number of the invoice. Where a sequentially numbered range of invoices cover the goods enter the lowest to the highest reference numbers of the invoices concerned i.e. document code + 0054037-0054047: status code. Where invoices are not sequentially numbered enter the reference number of each invoice concerned.</p> <p>Use status code RE (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). These codes are only applicable for countries of origin that are covered by the GSP and within the EU (for the purpose of bi-lateral cumulation and split consignments).</p>

**VOLUME 3 – Appendix 5A: Union Documents and Reference Codes (CDS)**

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
U166	B	Statement of origin made out by a non-registered Exporter in the framework of GSP for a total value of originating products consigned not exceeding €6000.	<p>Enter the reference number of the invoice. Where a sequentially numbered range of invoices cover the goods enter the lowest to the highest reference numbers of the invoices concerned i.e. document code + 0054037-0054047: status code. Where invoices are not sequentially numbered enter the reference number of each invoice concerned.</p> <p>Use status code XO (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). These codes are only applicable for countries of origin that are covered by the GSP and within the EU (for the purpose of bi-lateral cumulation and split consignments).</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
U167	B	Statement on origin made out by a non-registered EU re-consignor in the framework of GSP for a total value of originating products of the initial consignment to be split exceeding €6000.	<p>Enter the reference number of the invoice. Where a sequentially numbered range of invoices cover the goods enter the lowest to the highest reference numbers of the invoices concerned i.e. document code + 0054037-0054047: status code. Where invoices are not sequentially numbered enter the reference number of each invoice concerned.</p> <p>Use status code XO (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). These codes are only applicable for countries of origin that are covered by the GSP and within the EU (for the purpose of bi-lateral cumulation and split consignments).</p>
U168	I	Replacement origin declaration or replacement invoice declaration made out by an approved exporter where the total value of originating product in the initial consignment to be split does not exceed the applicable value threshold, according to Art. 69(2a) of Reg. 2015/2447.	<p>Enter the reference number of the invoice. Where a sequentially numbered range of invoices cover the goods enter the lowest to the highest reference numbers of the invoices concerned i.e. document code + 0054037-0054047: status code. Where invoices are not sequentially numbered enter the reference number of each invoice concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>



Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
U169	I	Replacement origin declaration or replacement invoice declaration made out by an approved exporter where the total value of originating product in the initial consignment to be split exceeds the applicable value threshold, according to Art. 69(2a) of Reg. 2015/2447.	<p>Enter the reference number of the invoice. Where a sequentially numbered range of invoices cover the goods enter the lowest to the highest reference numbers of the invoices concerned i.e. document code + 0054037-0054047: status code. Where invoices are not sequentially numbered enter the reference number of each invoice concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
U170	I	Replacement origin declaration or replacement invoice declaration made out by any re-consignor where the total value of originating product in the initial consignment to be split does not exceed the applicable value threshold, according to Art. 69(2a) of Reg. 2015/2447.	<p>Enter the reference number of the invoice. Where a sequentially numbered range of invoices cover the goods enter the lowest to the highest reference numbers of the invoices concerned i.e. document code + 0054037-0054047: status code. Where invoices are not sequentially numbered enter the reference number of each invoice concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
U171	I	Replacement origin declaration or replacement invoice declaration made out by any re-consignor where the total value of originating product in the initial consignment to be split exceeds the applicable value threshold, according to Art. 69(2a) of Reg. 2015/2447.	<p>Enter the reference number of the invoice. Where a sequentially numbered range of invoices cover the goods enter the lowest to the highest reference numbers of the invoices concerned i.e. document code + 0054037-0054047: status code. Where invoices are not sequentially numbered enter the reference number of each invoice concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
U176	I	EUR1 movement certificate bearing the endorsement "Derogation — Decision No 2/2017 of the ESA-EU Customs Cooperation Committee of 2 October 2017" or "Dérogation — Décision no 2/2017 du comité de coopération douanière AfoA-UE du 2 octobre 2017" Snoek (barracouta), salted.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, LE, LP, UA, UE, UP, US, XA, XB.</p>

Document Code to be declared	Import/Export/Both	Description and Usage of Code	Details to be entered on the declaration
U500	I	<p>EUR.2 form.</p> <p>Note: Derogation from the rules of origin to take account of the special situation of the Dominican Republic with regard to certain textiles products</p>	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, LE, LP, UA, UE, UP, US, XA.</p>
X001	E	<p>Export licence AGREX. COMMISSION DELEGATED REGULATION (EU) 2016/1237 supplementing Regulation (EU) No 1308/2013 of the European Parliament and of the Council with regard to the rules for applying the system of import and export licences.</p>	<p>Enter the nationality of the document (for UK use GB; for Union docs use EU) followed by -</p> <ul style="list-style-type: none"> <li>• For CAP licences enter CAP followed by the licence number</li> <li>• For animal health certificates enter EHC followed by the certificate number.</li> </ul> <p>A separate X001 document code must be declared for each licence and/or certificate.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AC, AE, AF, AG, AP, AS, AT, EA, EE, EL, EP, ES, GE, GP, IA, IE, IP, IS, JA, JE, JP, JS, LE, LP, SP, TP, UA, XA, XB, XF, XU, XW, XX.</p>

**VOLUME 3 – Appendix 5A: Union Documents and Reference Codes (CDS)**

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
X002	E	Dual use export authorisation (Regulation 428/2009 and its amendments), setting up a Community regime for the control of exports, transfer, brokering and transit of dual-use items.	<p>Enter the nationality of the document (for UK use GB; for Union docs use EU) followed by -</p> <ul style="list-style-type: none"> <li>• For an Open General Export Licence enter OGE followed by the licence number</li> <li>• For Open Individual Export Licence enter OIE followed by the licence number</li> <li>• For Standard Individual Export Licences enter SIE followed by the licence number</li> </ul> <p>If using more than one licence then a separate 9105 entry in D.E. 2/3 is required for each licence.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AC, AE, AF, AP, AT, EA, EE, EP, ES, FP, GE, GP, HP, IA, IP, JA, JP, LE, LP, SP, TP, UA, XW, XX.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
X035	E	Export authorisation (precursors) issued by the competent authorities of the Member State where the exporter is established. COUNCIL REGULATION (EC) No 111/2005 laying down rules for the monitoring of trade between the Community and third countries in drug precursors.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AC, AE, AF, AP,AT, EA, EE, EP, ES, FP, GE, GP, HP, IA, IP, JA, JP, LE, LP, SP, TP, UA, XW, XX.</p>
Y001	I	Wholly obtained in Lebanon and transported directly from that country to the Community. Certificate of Origin to support a claim to tariff quota on olive oil imported from Lebanon, declaring that the oil originated in and was transported direct from that country.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

**VOLUME 3 – Appendix 5A: Union Documents and Reference Codes (CDS)**

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y003	I	<p>Wholly obtained in Tunisia and transported directly from that country to the Community. Designation of Origin Certificate to support a claim to tariff quota on other sparkling wine and other wine of fresh grapes imported from Tunisia, declaring that the wine originated in and was transported direct from that country.</p>	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
Y006	I	<p>Stamp (at beginning/end of each piece) and directly transported.</p>	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

**VOLUME 3 – Appendix 5A: Union Documents and Reference Codes (CDS)**

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y007	I	Seal (fixed to each piece) and directly transported.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
Y008	I	Transported directly from Turkey to the Community.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AP, GE, LE, LP, UE.</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y013	I	<p>Insertion of one of the following endorsements in the "Remarks" column of a goods movement certificate. Regulation (EEC) No 1518/76 (OJ L 169/37):</p> <p>Taxe spéciale à l'exportation appliquée                      Særlig udførselsafgift opkrævet                      Sonderausfuhrabgabe erhoben                      Special export charge collected                      Applicata tassa speciale all'esportazione                      Bijzondere uitvoerheffing voldaan.</p> <p>Note: Regulation (EEC) no. 1518/76 covers interim Agreement between the European Economic Community and the People's Democratic Republic of Algeria and concerning the import into the Community of bran and sharps originating in Algeria.</p>	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned."</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
Y015	I	<p>The rough diamonds are contained in tamper-resistant containers, and the seals applied at export by the participant (Kimberley process) are not broken. COUNCIL REGULATION (EC) No 2368/2002 implementing the Kimberley Process certification scheme for the international trade in rough diamonds.</p>	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Enter document status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, GE, JE, JS.</p>



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Document Code to be declared	Import/Export/Both	Description and Usage of Code	Details to be entered on the declaration
Y017	I	Wholly obtained in Jordan and transported directly from that country to the Community.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AP, GE, LE, LP, UE.</p>
Y019	B	Request for preferential treatment for Iceland.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y020	B	Request for preferential treatment for Norway. Proof of Preferential Origin (Form EUR1, EUR-MED or declaration of preferential origin on an invoice or other commercial document) declaring that the goods originate in Norway. Document code Y020 must be used to support a claim to a preferential rate of duty where the proof shows the country of origin as Norway.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
Y021	B	Request for EEA preferential treatment. Proof of Preferential Origin (Form EUR1, EUR-MED or declaration of preferential origin on an invoice or other commercial document) declaring that the goods originate in the EEA-European Economic Area. Document code Y021 must be used to support a claim to a preferential rate of duty where the proof shows country or origin as EEA (rather than Norway, Iceland or Liechtenstein).	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

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<b>Document Code to be declared</b>	<b>Import/ Export/ Both</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
Y022	B	Consignor / exporter (AEO certificate number).	Enter the reference number of the Certificate. A status code is not required.
Y023	B	Importer/Consignee (AEO certificate number).	Enter the reference number of the Certificate. A status code is not required.
Y024	B	Declarant (AEO certificate number).	Enter the reference number of the Certificate. A status code is not required.
Y025	B	Representative (AEO certificate number).	Enter the reference number of the Certificate. A status code is not required.
Y026	B	Principal (AEO certificate number).	Enter the reference number of the Certificate. A status code is not required.
Y027	B	Warehousekeeper (AEO certificate number).	Enter the reference number of the Certificate. A status code is not required.
Y028	B	Carrier (AEO certificate number).	Enter the reference number of the Certificate. A status code is not required.
Y029	B	Other authorised economic operator (AEO certificate number).	Enter the reference number of the Certificate. A status code is not required.

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y031	E	This certificate code may be used to indicate that shipments are coming from or going to an Authorised Economic Operator (AEO) in a third country with which the European Union (EU) has concluded a mutual recognition agreement regarding AEO programmes. In addition to the certificate code (Y031) the identification code of this third country AEO must be filled in the relevant field.	Enter the reference number of the Certificate. A status code is not required.
Y032	I	Other goods than those seal products mentioned in Regulation (EU) 2015/1850 (OJ L 271) laying down detailed rules for the implementation of Regulation (EC) No 1007/2009 of the European Parliament and of the Council on trade in seal products. See also codes C679, C680, C683 and 9118	Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.  Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.

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Document Code to be declared	Import/Export/Both	Description and Usage of Code	Details to be entered on the declaration
Y033	I	Derogation from import prohibition by virtue of Article 4(2) of Council Regulation (EU) 2017/1509 concerning restrictive measures against the Democratic People's Republic of Korea and repealing Regulation (EC) No 329/2007.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
Y034	E	Derogation from export prohibition by virtue of Article 4.1 of Council Regulation (EU) 2017/1509 concerning restrictive measures against the Democratic People's Republic of Korea and repealing Regulation (EC) No 329/2007.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y036	B	The declared goods are exempted from the presentation of the concerned licence by virtue of Article 3 (1) points a, b, d and e and (2) of Commission Delegated Regulation (EU) 2016/1237 (OJ L 206).	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
Y037	E	Goods exempted from the prohibition – biathlon equipment. COUNCIL REGULATION (EC) No 765/2006 concerning restrictive measures against President Lukashenko and certain officials of Belarus.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y038	I	Derogation from import prohibition by virtue of Article 14 of Council Regulation (EU) 2017/1509 concerning restrictive measures against the Democratic People's Republic of Korea and repealing Regulation (EC) No 329/2007.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
Y039	I	Goods exempted from prohibition by virtue of Article 11 (a) or (b) of Reg. 2017/1509 concerning restrictive measures against the Democratic People's Republic of Korea and repealing Regulation (EC) No 329/2007.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y043	I	Reimportation of textile products following an outward processing operation, in accordance with Regulation (EC) No 32/2000 - ANNEX II.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
Y044	I	Evidence that the imported goods are intended to be transported or dispatched from the Member State of importation to another Member State and/or a Special Fiscal Territory belonging to that Member State.	<p>Enter the reference number of the movement/transport document.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>



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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y046	I	Goods not covered by the provisions of Regulation (EU) No 284/2011, referring to kitchenware falling under the provisions of (EU) Regulation 284/2011, originating in or consigned from the People’s Republic of China and Hong Kong Special Administrative Region, China.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
Y053	I	Goods not concerned by labelling requirements on fluorinated greenhouse gases as referred to Article 12, paragraph 1 of Regulation (EU) No 517/2014.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y054	I	Goods labelled according to the provisions of Article 12, paragraph 1 of Regulation (EU) No 517/2014 on fluorinated greenhouse gases.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
Y057	I	Goods not requiring the presentation of a FLEGT import licence for timber. Decision 0284/14.	<p>Complete statement "Import licence not required".</p> <p>Use status code XW to claim licence waiver (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods do not require a licence.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y058	I	Personal consignment of a product of animal origin of a non-commercial character, according to Article No 2 of Regulation (EC) No 206/2009.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y061	B	Reference to Annex 5-A of Council Decision (EU) 2017/37 (OJ L 11) Timber and timber products originating in a country partner in a FLEGT Voluntary Partnership Agreement (VPA), and dispatched to EU from that same country.	<p>Reference must be made to Annex 5-A of the CETA agreement.</p> <p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, LE, LP, UA, UE, UP, US, XA, XB.</p>
Y062	B	Products which are not containing, consisting of or produced from rice (Commission Implementing Decision 2011/884/EU).	<p>Complete statement "Rice free product".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods do not contain, consist of or are produced from rice.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y063	I	Goods not consigned from China. (Commission Implementing Decision 2011/884/EU).	<p>Complete statement "Not consigned from China".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not consigned from China.</p>
Y064	I	Timber and timber products originating in or dispatched from a country partner in a FLEGT Voluntary Partnership Agreement (VPA) exported prior to the entry into force of the VPA. Decision 0284/14.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
Y065	I	Goods not consigned from India.	<p>Complete statement "Not consigned from India".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not consigned from India.</p>

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<b>Document Code to be declared</b>	<b>Import/ Export/ Both</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
Y066	I	Products which are not containing or consisting of betel leaves ('Piper betle'). Decision 0088/14.	<p>Complete statement "No betel leaf content".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods do not contain or consist of betel leaves</p>
Y068	I	Goods not consigned from North Korea.	<p>Complete statement "Not consigned from North Korea".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not consigned from North Korea.</p>
Y069	I	Goods not consigned from Iran. Council Regulation (EU) No 267/2012 Concerning Restrictive Measures Against Iran and Repealing Regulations (EU) No 961/2010.	<p>Complete statement "Not consigned from Iran".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not consigned from Iran.</p>
Y070	I	Exemption from the requirement of presenting FLEGT licence by virtue of Article 4.3 of Council Regulation (EC) No 2173/2005 for imports of timber into the European Community.	<p>Complete statement "Import licence not required".</p> <p>Use status code XW to claim licence waiver (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods do not require a licence.</p>

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<b>Document Code to be declared</b>	<b>Import/ Export/ Both</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
Y072	I	Goods with EU origin returning from Andorra, according to the relevant EU legislation. Decision 0275/07.	Enter the reference number of the document that proves the goods were of EU origin.  Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions).
Y073	I	Goods with EU origin returning from Switzerland, according to the relevant EU legislation. Decision 0275/07.	Enter the reference number of the document that proves the goods were of EU origin.  Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions).
Y074	I	Goods with EU origin returning from Faroe Islands, according to the relevant EU legislation. Decision 0275/07.	Enter the reference number of the document that proves the goods were of EU origin.  Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions).
Y075	I	Goods with EU origin returning from Greenland, according to the relevant EU legislation. Decision 0275/07.	Enter the reference number of the document that proves the goods were of EU origin.  Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions).
Y076	I	Goods with EU origin returning from Iceland, according to the relevant EU legislation. Decision 0275/07.	Enter the reference number of the document that proves the goods were of EU origin.  Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions).

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<b>Document Code to be declared</b>	<b>Import/ Export/ Both</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
Y077	I	Goods with EU origin returning from Liechtenstein, according to the relevant EU legislation. Decision 0275/07.	<p>Enter the reference number of the document that proves the goods were of EU origin.</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions).</p>
Y078	I	Goods with EU origin returning from Norway, according to the relevant EU legislation. Decision 0275/07.	<p>Enter the reference number of the document that proves the goods were of EU origin.</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions).</p>
Y079	I	Goods with EU origin returning from San Marino, according to the relevant EU legislation. Decision 0275/07.	<p>Enter the reference number of the document that proves the goods were of EU origin.</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions).</p>



Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y082	E	Derogation from export prohibition by virtue of Article 16e (1) of Council Regulation (EU) 2017/1509 concerning restrictive measures against the Democratic People's Republic of Korea and repealing Regulation (EC) No 329/2007.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
Y083	E	Derogation from export prohibition by virtue of Article 16g of Council Regulation (EU) 2017/1509 concerning restrictive measures against the Democratic People's Republic of Korea and repealing Regulation (EC) No 329/2007.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y084	I	Derogation from import prohibition by virtue of Article 16i (1) of Council Regulation (EU) 2017/1509 concerning restrictive measures against the Democratic People's Republic of Korea and repealing Regulation (EC) No 329/2007.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
Y085	I	Goods imported in the framework of 'Autonomous trade measures'.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y086	I	Request for preferential treatment for Albania.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
Y087	I	Request for preferential treatment for Bosnia and Herzegovina.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y088	I	Request for preferential treatment for Montenegro.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
Y089	I	Request for preferential treatment for the former Yugoslav Republic of Macedonia.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y090	I	Request for preferential treatment for the customs territory of Kosovo.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
Y091	I	Request for preferential treatment for Serbia.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y100	I	Special entries on the import licence AGRIM.	<p>Enter the reference number of the licence.</p> <p>If using more than one licence then a separate Y100 entry in D.E. 2/3 is required for each licence.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC, AE, AF, AG, AP, AS, AT, EA, EE, EL, EP, ES, GE, GP, IA, IE, IP, IS, JA, JE, JP, JS, LE, LP, SP, TP, XA, XB, XF, XU, XW or XX.</p>
Y800	I	Goods not consigned from Bangladesh. Decision 0088/14.	<p>Complete statement "Not consigned from Bangladesh".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not consigned from Bangladesh.</p>
Y900	B	Declared goods do not belong to the Washington Convention (CITES) Commission Reg 160/2017 amending Council Reg (EC) No 338/97 on the protection of species of wild fauna and flora by regulating trade therein.	<p>Complete statement "CITES Permits not required".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods do not require CITES permits.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y901	E	Product not included in the dual use list. Commission Delegated Regulation (EU) No 1382/2014 of 22 October 2014 amending Council Regulation (EC) No 428/2009 setting up a Community regime for the control of exports, transfer, brokering and transit of dual-use items.	<p>Complete statement "Export licence not required".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods do not require an export licence.</p>
Y902	I	Goods other than those described in the OZ footnotes linked to the measure. REGULATION (EC) No 1005/2009 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on substances that deplete the ozone layer.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC, AF, AG, AT, IE, IP, IS, LE, LP, XX.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y903	E	Declared goods are not included in the list of cultural goods. COUNCIL REGULATION (EC) No 116/2009 on the export of cultural goods.	<p>Complete statement "Not on list of cultural goods"</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not included in the list of cultural goods (Council Regulation (EC) No 116/2009).</p>
Y904	B	<p>Goods other than those described in the TR footnotes linked to the measure. Commission Implementing Regulation (EU) No 775/2014 of 16 July 2014 amending Council Regulation (EC) No 1236/2005 concerning trade in certain goods which could be used for capital punishment, torture or other cruel, inhuman or degrading treatment or punishment.</p> <p>See also C064, C068, E990, Y906, Y907 and 9106</p>	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC, AE, AF, AP, AT, EA, EE, EP, ES, FP, GE, GP, HP, IA, IP, JA, JP, LE, LP, SP, TP, UA, XA, XW, XX.</p>



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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y906	E	<p>Goods other than those described in the TR footnotes linked to the measure (708). Commission Implementing Regulation (EU) No 775/2014 of 16 July 2014 amending Council Regulation (EC) No 1236/2005 concerning trade in certain goods which could be used for capital punishment, torture or other cruel, inhuman or degrading treatment or punishment.</p> <p>See also C064, C068, E990, Y904, Y907 and 9106</p>	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC, AE, AF, AP, AT, EA, EE, EP, ES, FP, GE, GP, HP, IA, IP, JA, JP, LE, LP, SP, TP, UA, XA, XW, XX.</p>
Y907	E	<p>Goods that will be used by military or civil personnel of a Member State, if such personnel is taking part in an EU or UN peace keeping or crisis management operation in the third country of destination, or in an operation based on agreements between Member States and third countries in the field of defence Commission Implementing Regulation (EU) No 775/2014 of 16 July 2014 amending Council Regulation (EC) No 1236/2005 concerning trade in certain goods which could be used for capital punishment, torture or other cruel, inhuman or degrading treatment or punishment.</p> <p>See also C064, C068, E990, Y904, Y906 and 9106</p>	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC, AE, AF, AP, AT, EA, EE, EP, ES, FP, GE, GP, HP, IA, IP, JA, JP, LE, LP, SP, TP, UA, XA, XW, XX.'</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y908	I	Export to the following territories of Member States (Greenland, New Caledonia and Dependencies, French Polynesia, French Southern and Antarctic Territories, Wallis and Futuna Islands, Mayotte, St Pierre and Miquelon, Büsingen), provided that the goods are used by an authority in charge of law enforcement in both the country or territory of destination and the metropolitan part of the Member State to which that territory belongs.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC, AE, AF, AP, AT, EA, EE, EP, ES, FP, GE, GP, HP, IA, IP, JA, JP, LE, LP, SP, TP, UA, XA, XW, XX.</p>
Y909	E	The declared goods are not concerned by Regulation (EC) No. 1984/2003 (and/or Reg. (EU) No. 640/2010)introducing a system for the statistical monitoring of trade in bluefin tuna swordfish and bigeye tuna within the Community.	<p>Complete statement "Exempt from Reg (EU) 640/2010".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not concerned by Regulation (EC) No. 1984/2003 (and/or Reg. (EU) No. 640/2010)introducing a system for the statistical monitoring of trade in bluefin tuna swordfish and bigeye tuna within the Community.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y910	I	<p>Bigeye tuna taken by seiners or baitboats and intended mainly for the canning industry in the areas of application of the Agreement for the establishment of the Indian Ocean Tuna Commission (IOTC Agreement) and the ICCAT Convention.</p> <p>COUNCIL REGULATION (EC) No 1984/2003 establishing a system of statistical registration in the Community concerning bluefin tuna and swordfish and bigeye tuna.</p>	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
Y915	E	<p>Reference Identification Number. REGULATION (EU) No 649/2012 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL concerning the export and import of hazardous chemicals.</p>	<p>Enter GBECM followed by the reference number for dangerous chemicals. Where a sequentially numbered range of reference numbers cover the goods enter the lowest to the highest reference numbers i.e. document code + 0054037-0054047: status code. Where the reference numbers are not sequentially numbered enter each reference number.</p> <p>Use of one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions) IP, UP, XA, XB, XX.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y916	E	Product not subjected to the provisions of Regulation (EU) No 649/2012 on the export and import of dangerous chemicals, Annex I.	<p>Complete statement "Not a dangerous chemical".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not subjected to the provisions of Regulation (EU) No 649/2012 on the export and import of dangerous chemicals, Annex I.</p>
Y917	E	Product not subjected to the provisions of Regulation (EU) No 649/2012 on the export and import of dangerous chemicals, Annex V.	<p>Complete statement "Not a dangerous chemical".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not subjected to the provisions of Regulation (EU) No 649/2012 on the export and import of dangerous chemicals, Annex I.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y919	E	Reference Identification Number for chemicals subject to the provisions of Art. 2(3) of Regulation (EU) No 649/2012.	<p>Enter the reference number for chemicals. Where a sequentially numbered range of reference numbers for chemicals cover the goods enter the lowest to the highest reference numbers i.e. document code + 0054037-0054047: status code. Where the reference numbers for chemicals are not sequentially numbered enter each reference number for chemicals.</p> <p>Use of one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions) IP, UP, XA, XB, XX.</p>
Y920	B	Goods other than those described in the footnotes linked to the measure Decision 1764/15.	<p>Complete statement "Not covered by footnote".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not those described in the footnotes linked to the measure.</p>
Y921	B	Goods exempted from the prohibition. COUNCIL REGULATION (EU) No 509/2012 amending Regulation (EU) No 36/2012 concerning restrictive measures in view of the situation in Syria.	<p>Complete statement "Licence not required".</p> <p>Use status code XW to claim licence waiver (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are exempted from the prohibition.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y922	B	Other than cats and dogs fur as mentioned by Regulation (EC) No 1523/2007 (OJ L 343) banning the placing on the market and the import to, or export from, the Community of cat and dog fur, and products containing such fur (Text with EEA relevance).	<p>Complete statement "Cat and/or Dog fur only".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods do not contain fur other than cats and dogs fur as mentioned by Regulation (EC) No 1523/2007 (OJ L 343) banning the placing on the market and the import to, or export from, the Community of cat and dog fur, and products containing such fur.</p>
Y923	B	Product not subjected to the provisions of Regulation (EC) No 1013/2006 (OJ L 190) on shipments of waste.	<p>Complete statement "Excluded product".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not subjected to the provisions of Regulation (EC) No 1013/2006 (OJ L 190) on shipments of waste.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y924	B	Goods not concerned by Regulation (EU) 2017/852. Goods other than metallic mercury as mentioned by Regulation (EC) No 1102/2008 on the banning of exports of metallic mercury and certain mercury compounds and mixtures and the safe storage of metallic mercury.	<p>Complete statement "Excluded from prohibition".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not subjected to the provisions of Regulation (EU) 2017/852. Goods other than metallic mercury as mentioned by Regulation (EC) No 1102/2008 on the banning of exports of metallic mercury and certain mercury compounds and mixtures and the safe storage of metallic mercury.</p>
Y925	E	Export for laboratory-scale research or laboratory analysis (Article 3 (3) of Regulation (EU) 2017/852).	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y926	I	Goods not concerned by import prohibition on fluorinated greenhouse gases.	<p>Complete statement "Excluded from prohibition".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not subject to the import prohibition on fluorinated greenhouse gases.</p>
Y927	B	<p>The declared goods are not concerned by Council Regulation (EC) No. 1005/2008</p> <p>COUNCIL REGULATION (EC) No 1005/2008 establishing a Community system to prevent, deter and eliminate illegal, unreported and unregulated fishing, amending Regulations (EEC) No 2847/93, (EC) No 1936/2001 and (EC) No 601/2004 and repealing Regulations (EC) No 1093/94 and (EC) No 1447/1999.</p>	<p>Enter the Reference Identification Number issued by the European Commission.</p> <p>Use status code (see document status codes for harmonised declarations for definitions) XX.</p>



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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y928	I	The declared goods are not concerned by Commission Implementing Regulation (EU) 2016/6 imposing special conditions governing the import of feed and food originating in or consigned from Japan following the accident at the Fukushima nuclear power station and repealing Implementing Regulation (EU) No 322/2014.	<p>Complete statement "Excluded from control".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not concerned by Commission Implementing Regulation (EU) 2016/6 imposing special conditions governing the import of feed and food originating in or consigned from Japan following the accident at the Fukushima nuclear power station and repealing Implementing Regulation (EU) No 322/2014.</p>
Y929	I	Goods not concerned by Regulation (EC) No 834/2007 (organic products) Council Regulation (EC) No 834/2007 on organic production and labelling of organic products and repealing Regulation (EEC) No 2092/91.	<p>Complete statement "Excluded from Reg 834/2007".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not concerned by Regulation (EC) No 834/2007 (organic products) Council Regulation (EC) No 834/2007 on organic production and labelling of organic products.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y930	I	The declared goods are not concerned by Commission Decision 2007/275/EC amending Regulation (EC) No 1825/2000 laying down detailed rules for the application of Regulation (EC) No 1760/2000 of the European Parliament and of the Council as regards the labelling of beef and beef products.	<p>Complete statement "Excluded from decision 834/2007".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not concerned by Commission Decision 2007/275/EC amending Regulation (EC) No 1825/2000 laying down detailed rules for the application of Regulation (EC) No 1760/2000 of the European Parliament and of the Council as regards the labelling of beef and beef products.</p>
Y931	I	Goods benefitting from derogation to veterinary controls according to Article 6.1b of Commission Decision (EC) No 275/2007 amending Regulation (EC) No 1825/2000 laying down detailed rules for the application of Regulation (EC) No 1760/2000 of the European Parliament and of the Council as regards the labelling of beef and beef products.	<p>Complete statement "Art 6.1b 1760/2000 applies".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are entitled to benefit from derogation to veterinary controls according to Article 6.1b of Commission Decision (EC) No 275/2007 amending Regulation (EC) No 1825/2000 laying down detailed rules for the application of Regulation (EC) No 1760/2000 of the European Parliament and of the Council as regards the labelling of beef and beef products.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y932	B	Goods benefitting from a derogation to CITES controls according to Article 7(3) of Council Regulation (EC) No 338/97 on the protection of species of wild fauna and flora by regulating trade therein.	<p>Complete statement "CITES permits not required".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are entitled to benefit from a derogation to CITES controls according to Article 7(3) of Council Regulation (EC) No 338/97 on the protection of species of wild fauna and flora by regulating trade therein.</p>
Y933	I	Goods not concerned by Article 4, paragraph 1 of Regulation (EU) No 208/2013 on traceability requirements for sprouts and seeds intended for the production of sprouts.	<p>Complete statement "Article 4 Reg 208/2013 exempt".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not concerned by Article 4, paragraph 1 of Regulation (EU) No 208/2013 on traceability requirements for sprouts and seeds intended for the production of sprouts.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y934	E	Product not subjected to the provisions of Regulation (EU) No 258/2012 for export of firearms, their parts and components and ammunition implementing Article 10 of the United Nations' Protocol against the illicit manufacturing of and trafficking in firearms, their parts and components and ammunition.	<p>Complete statement "Reg 258/2012 exempt".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not subjected to the provisions of Regulation (EU) No 258/2012 for export of firearms, their parts and components and ammunition implementing Article 10 of the United Nations' Protocol against the illicit manufacturing of and trafficking in firearms, their parts and components and ammunition.</p>
Y935	E	Goods not covered by the provisions of Regulation (EU) 1332/2013 (OJ L 335) approving non-minor amendments to the specification for a name entered in the register of protected designations of origin and protected geographical indications [Stelvio/Stilfser (PDO)].	<p>Also complete statement "Reg 1332/2013 exempt".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not covered by the provisions of Regulation (EU) 1332/2013 (OJ L 335) approving non-minor amendments to the specification for a name entered in the register of protected designations of origin and protected geographical indications</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y937	I	The declared goods are not concerned by Commission Implementing Regulation (EU) No 669/2009 implementing Regulation (EC) No 882/2004 of the European Parliament and of the Council as regards the increased level of official controls on imports of certain feed and food of non-animal origin and amending Decision 2006/504/EC.	<p>Complete statement "Reg 669/2009 exempt".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not concerned by Commission Implementing Regulation (EU) No 669/2009 implementing Regulation (EC) No 882/2004 of the European Parliament and of the Council as regards the increased level of official controls on imports of certain feed and food of non-animal origin and amending Decision 2006/504/EC.</p>
Y939	E	Goods not covered by the provisions of Regulation (EU) No 833/2014, Annex II entering a name in the register of protected designations of origin and protected geographical indications (Jamón de Serón (PGI)).	<p>Complete statement "Reg 833/2014 exempt".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not covered by the provisions of Regulation (EU) No 833/2014, Annex II entering a name in the register of protected designations of origin and protected geographical indications (Jamón de Serón (PGI)).</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y940	I	The declared goods are not concerned by Commission Implementing Regulation (EU) 2015/175 laying down special conditions applicable to the import of guar gum originating in or consigned from India due to contamination risks by pentachlorophenol and dioxins.	<p>Complete statement "Reg 2015/175 exempt".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not concerned by Commission Implementing Regulation (EU) 2015/175 laying down special conditions applicable to the import of guar gum originating in or consigned from India due to contamination risks by pentachlorophenol and dioxins.</p>
Y942	I	The declared goods are not concerned by Commission Implementing Regulation (EU) 2016/1141 adopting a list of invasive alien species of Union concern pursuant to Regulation (EU) No 1143/2014 of the European Parliament and of the Council.	<p>Complete statement "Reg 2016/1141 exempt".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not concerned by Commission Implementing Regulation (EU) 2016/1141 adopting a list of invasive alien species of Union concern pursuant to Regulation (EU) No 1143/2014 of the European Parliament and of the Council.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y944	I	Goods other than those described in Annex VI (Petroleum products) of Reg. (EU) 2017/1509 concerning restrictive measures against the Democratic People's Republic of Korea. COUNCIL REGULATION (EU) 1509/17 concerning restrictive measures against the Democratic People's Republic of Korea and repealing Regulation No 329/2007.	<p>Complete statement "Reg 2017/1509 exempt".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not those described in Annex VI (Petroleum products) of Reg. (EU) 2017/1509 concerning restrictive measures against the Democratic People's Republic of Korea. COUNCIL REGULATION (EU) 1509/17 concerning restrictive measures against the Democratic People's Republic of Korea and repealing Regulation No 329/2007.</p>
Y945	B	Travellers' personal effects or goods of a non-commercial nature for travellers' personal use contained in their luggage (Art 10.2 of Regulation (EU) 2017/1509) entitled to exemption from prohibition on goods from Democratic People's Republic of Korea.	<p>Complete statement "Reg 2017/1509 exempt".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are travellers' personal effects or goods of a non-commercial nature for travellers' personal use contained in their luggage (Art 10.2 of Regulation (EU) 2017/1509) entitled to exemption from prohibition on goods from Democratic People's Republic of Korea.</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y946	B	Goods necessary for the official purposes of diplomatic or consular missions of Member States in the DPRK or international organisations enjoying immunities in accordance with international law, or to the personal effects of their staff (Art 10.3 of Regulation (EU) 2017/1509).	<p>Complete statement "Reg 2017/1509 exempt".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are for the official purposes of diplomatic or consular missions of Member States in the DPRK or international organisations enjoying immunities in accordance with international law, or to the personal effects of their staff (Art 10.3 of Regulation (EU) 2017/1509).</p>
Y947	E	Transaction authorised by the competent authority of the Member State for humanitarian purposes (Art 10.4 of Regulation (EU) 2017/1509).	<p>Complete statement "Reg 2017/1509 exempt".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are a transaction authorised by the competent authority of the Member State for humanitarian purposes (Art 10.4 of Regulation (EU) 2017/1509) entitled to exemption from prohibition on goods to Democratic People's Republic of Korea.</p>



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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y948	B	Goods other than those described in Annex VIII (Luxury goods) of Reg. (EU) 2017/1509 exemption on import and export prohibition on luxury goods from/to Democratic People's Republic of Korea.	<p>Complete statement "Reg 2017/1509 exempt".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not those described in Annex VIII (Luxury goods) of Reg. (EU) 2017/1509 and are exempt from the import and export prohibition on luxury goods from/to Democratic People's Republic of Korea.</p>
Y949	B	Good other than those described in the footnotes linked to the measure (Reg 267/2012). Council Regulation (EU) No 267/2012 Concerning Restrictive Measures Against Iran.	<p>Complete statement "Reg 267/2012 exempt".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not those described in the footnotes linked to the measure (Reg 267/2012). Council Regulation (EU) No 267/2012 Concerning Restrictive Measures Against Iran.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y950	I	Equipment not pre-charged with hydrofluorocarbons or Article 14.1 of Regulation No 517/2014 does not apply.	<p>Complete statement "Article 14.1 Reg 267/2012 exempt".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not pre-charged with hydrofluorocarbons or Article 14.1 of Regulation No 517/2014 does not apply.</p>
Y951	I	Equipment accounted for within the quota system referred to in Chapter IV of Regulation No 517/2014 Quota for placing hydrofluorocarbons on the market.	<p>Complete statement "517/2014 quota goods".</p> <p>Use status code XW (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are equipment accounted for within the quota system referred to in Chapter IV of Regulation No 517/2014 Quota for placing hydrofluorocarbons on the market.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y952	E	Goods exempted from article 2 (1)(a), paragraph 1 of Council Regulation (EU) No. 2016/44 prohibiting export to Libya of equipment which might be used for internal repression.	<p>Complete statement "Reg 2016/44 exempt".</p> <p>Use status code XW (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are exempted from article 2 (1)(a), paragraph 1 of Council Regulation (EU) No. 2016/44 prohibiting export to Libya of equipment which might be used for internal repression.</p>
Y953	E	Goods not concerned by Council regulation (EU) No. 2016/44, concerning restricted measures in view of the situation in Libya.	<p>Complete statement "Reg 2016/44 exempt".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are exempted from restrictions under Council Regulation (EU) No. 2016/44.</p>
Y957	I	Goods other than those described in the MG footnotes linked to the measure (Annex II, Part V of Reg. (EU) 2017/1509).	<p>Complete statement "Reg 2017/1509 exempt".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not those described in the MG footnotes linked to the measure (Annex II, Part V of Reg. (EU) 2017/1509).</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y958	I	Goods other than those described in Annex IV (Gold, titanium, vanadium ore, rare-earth minerals) of Reg. (EU) 2017/1509.	<p>Complete statement "Reg 2017/1509 exempt".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not those described in Annex IV (Gold, titanium, vanadium ore, rare-earth minerals) of Reg. (EU) 2017/1509.</p>
Y959	I	Goods other than those described in Annex V (Coal, iron and iron ore) of Reg. (EU) 2017/1509.	<p>Complete statement "Reg 2017/1509 exempt"</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not those described in Annex V (Coal, iron and iron ore) of Reg. (EU) 2017/1509.</p>
Y960	I	Goods other than those described in Annex VII (Copper, nickel, silver and zinc) of Reg. (EU) 2017/1509.	<p>Complete statement "Reg 2017/1509 exempt".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not those described in Annex VII (Copper, nickel, silver and zinc) of Reg. (EU) 2017/1509.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y961	B	Goods other than those described in Annex IX (Gold, precious metals and diamonds) of Reg. (EU) 2017/1509.	<p>Complete statement "Reg 2017/1509 exempt"</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not those described in Annex IX (Gold, precious metals and diamonds) of Reg. (EU) 2017/1509.</p>
Y962	I	Goods other than those described in Annex X (Statues) of Reg. (EU) 2017/1509.	<p>Complete statement "Reg 2017/1509 exempt".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not those described in Annex X (Statues) of Reg. (EU) 2017/1509.</p>
Y963	I	Goods other than those described in the MG footnotes linked to the measure (Annex II, Part IV of Reg. (EU) 2017/1509).	<p>Complete statement "Reg 2017/1509 exempt".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not those described in the MG footnotes linked to the measure (Annex II, Part IV of Reg. (EU) 2017/1509).</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y964	I	Goods other than those described in Annex XIa (Seafood) of Reg. (EU) 2017/1509.	<p>Complete statement "Reg 2017/1509 exempt".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not those described in Annex XIa (Seafood) of Reg. (EU) 2017/1509.</p>
Y965	I	Goods other than those described in Annex XIb (Lead and lead ore) of Reg. (EU) 2017/1509.	<p>Complete statement "Reg 2017/1509 exempt".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not those described in Annex XIb (Lead and lead ore) of Reg. (EU) 2017/1509.</p>
Y966	B	Goods other than those described in the MG footnotes linked to the measure (Missile Technology Control Regime list - Annex III of Reg. (EU) 267/2012).	<p>Complete statement "Reg 267/2012 exempt".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not those described in the MG footnotes linked to the measure (Missile Technology Control Regime list - Annex III of Reg. (EU) 267/2012).</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
Y967	E	Goods other than those described in Annex XI d (Refined petroleum products) of Reg. (EU) 2017/1509.	<p>Complete statement "Reg 2017/1509 exempt".</p> <p>Use status code XX (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are not those described in Annex XI d (Refined petroleum products) of Reg. (EU) 2017/1509.</p>
Y969	B	Mercury-added products essential for civil protection and military uses; or intended for research, calibration of instrumentation or for use as reference standard (Article 5 (2) of Regulation (EU) 2017/852).	<p>Complete statement "Reg 2017/852 waiver".</p> <p>Use status code XW (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions). Use of this code constitutes a legal declaration that the goods are entitled to a waiver under article 5 (2) for products essential for civil protection and military uses; or intended for research, calibration of instrumentation or for use as reference standard.</p>





**Appendix 5A: D.E. 2/3 Documents and Other Reference Codes (National)**

This Appendix provides details of the relevant document codes, document status codes and details to be declared (for example, licences and certificates) in Data Element (D.E) 2/3 of the customs declaration.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, 1207 to be declared when the Agents hold specific authority to use an importer’s deferment account).

The National codes and details to be declared are specified below in **Table 2**.

The Union codes and details to be declared are specified in **Table 1**, see [Appendix 5A: D.E. 2/3: Documents and Other Reference Code \(Union\)](#).

Where both Union and National document codes are being declared, enter any Union codes first.

**Table 2: National Document codes**

<b>Document Code to be declared</b>	<b>Import/ Export/ Both</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
1207	I	Providing specific Authority for an Agent (Declarant/Representative) to use an Importers deferment account.	Enter the date and location details from Form C1207S.  Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.
1246	I	Form C&E1246 (Returned Goods Relief duplicate lists) (Notice 236)	Enter the MRN of the export declaration the RGR claim relates to.  The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.
1314	I	Form C1314 (Returned Goods Relief claim form) (Notice 236)	Enter the MRN of the export declaration the RGR claim relates to  The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.
1421	I	Form C1421 - Importing inherited goods free of duty and VAT (Notice 368).	Enter the applicant’s reference number from Form C1421.  Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
1434	I	Claims to duty and VAT relief claimed on Form DD1434 (used by US visiting Forces).	Enter the Date and Transport ID details for the goods being imported on Form DD1434.  Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.
185C	I	Form 185C: Claim to Visiting Forces Relief for goods removed from a customs warehouse	Enter the Date and Rank as completed on Form C185.  Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.
2CVF	I	Claims to duty/ VAT relief for the importation of personal property imported by visiting forces personal on Form C2.	Enter the Date as completed on form C2.  Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.
426C	I	Form C426: Request to release goods with a claim to Diplomatic Privilege	Enter the transport document identification number (for example, Bill of Lading reference number) as completed on Form C426.  Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
9001	B	<p>Declaration of preferential origin on an invoice or other commercial document bearing as appropriate an original signature or approval number of the exporter</p> <p>See also:                      Y019 where the declaration shows that the goods originate in Iceland;                      Y020 where the declaration shows that the goods originate in Norway; and                      Y021 where the document shows that goods originate in the EEA.</p>	<p>Enter the invoice number. Where a sequentially numbered range of invoice numbers cover the goods enter the lowest to the highest invoice numbers concerned i.e. document code + 0054037-0054047: status code. Where invoice numbers are not sequentially numbered enter the individual invoice numbers.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
9004	I	<p>Certificates of origin for steel quotas.</p>	<p>Enter GBAOG followed by the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC, AF, AG, AP, AS, AT, GE, GP, LE, LP, UA, UE, UP, US, XA, XB.</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
9005	I	All other import documents (including department of health) licences, permits or certificates other than those specifically identified by other document codes.	<p>Enter the country code for the country of issue (GB for the UK) followed by -</p> <ul style="list-style-type: none"> <li>• Department of Health Document - DOH and the reference number of the document</li> <li>• Other licences, permits or certificates - AOG and the reference number of the document.</li> </ul> <p>If using more than one licence then a separate 9005 entry in D.E. 2/3 is required for each licence.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC, AE, AF, AG, AP, AS, AT, EA, EE, EL, EP, ES, GE, GP, IA, IE, IP, IS, JA, JE, JP, JS, LE, LP, SP, TP, XB, XU, XW, XX.</p>
9100	I	Firearms: Open Individual Licence. Firearms: Specific Individual Licence. Nuclear Materials: Open Individual Licence. Nuclear Materials: Specific Individual Licence.	<p>Enter the following -</p> <ul style="list-style-type: none"> <li>• For Open Individual Import Licence enter GBOIL followed by the licence number</li> <li>• For Specific Individual Import Licences enter GBSIL followed by the licence number</li> </ul> <p>If using more than one licence then a separate 9100 entry in D.E. 2/3 is required for each licence.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC, AE, AF, AG, AP, AS, AT, EA, EE, EL, EP, ES, GE, GP, JA, JE, JP, JS, LE, LP, UA, UE, UP, US, XA, XW, XX.</p>
9101	I	Chemical weapons - precursor chemicals.	<p>Enter GBSIL followed by the licence number</p> <p>If using more than one licence then a separate 9100 entry in D.E. 2/3 is required for each licence.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC, AE, AF, AG, AP, AS, AT, EA, EE, EL, EP, ES, GE, GP, JA, JE, JP, JS, LE, LP, UA, UE, UP, US, XA, XX.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
9102	I	Standard Individual Transhipment Licence. Open General Transhipment Licence.	<p>Enter GBSIT followed by the licence number. If using more than one licence then a separate 9102 entry in D.E. 2/3 is required for each licence.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AF, AP, AT, GE, GP, LE, LP, XX.</p>
9103	I	Detonation resistance test (DRT) HSE certificate of exemption.	<p>Enter GBHSE followed by the reference number of the Certificate. If using more than one certificate then a separate 9103 entry in D.E. 2/3 is required for each certificate.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC, AE, AF, AG, AP, AS, AT, FP, GE, GP, JA, JE, JP, JS, LE, LP, SP, TP, XA, XB, XF, XU, XW, XX.</p>

Document Code to be declared	Import/Export/Both	Description and Usage of Code	Details to be entered on the declaration
9104	E	<p>Standard Individual Export Licence: Military Goods and dual use goods subject to UK export controls.</p> <p>Standard Individual Transshipment Licence.</p> <p>Open Individual Export Licence: military or dual use goods subject to national control.</p> <p>Open General Export Licence (Military Goods) or dual use goods subject to national control.</p> <p>Open General Transshipment Licence.</p>	<p>Enter the following -</p> <ul style="list-style-type: none"> <li>• For an Open General Export Licence enter GBOGE followed by the licence number</li> <li>• For Open Individual Export Licence enter GBOIE followed by the licence number</li> <li>• For Standard Individual Export Licences enter GBSIE followed by the licence number</li> <li>• For Standard Individual Transshipment Licence enter GBSIT followed by the licence number</li> </ul> <p>If using more than one licence then a separate 9104 entry in D.E. 2/3 is required for each licence.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC, AE, AF, AP, AT, EA, EE, EP, ES, FP, GE, GP, HP, IA, IP, JA, JP, LE, LP, SP, TP, UA, XW, XX.</p> <p>For supplementary declarations use EA, IA, JA, or UA as appropriate</p>
9105	E	<p>Standard Individual Export Licence: radioactive sources.</p> <p>Open Individual Export Licence: radioactive sources.</p> <p>Open General Export Licence: radioactive sources.</p>	<p>Enter the following -</p> <ul style="list-style-type: none"> <li>• For an Open General Export Licence enter GBOGE followed by the licence number</li> <li>• For Open Individual Export Licence enter GBOIE followed by the licence number</li> <li>• For Standard Individual Export Licences enter GBSIE followed by the licence number</li> </ul> <p>If using more than one licence then a separate 9105 entry in D.E. 2/3 is required for each licence.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC, AE, AF, AP, AT, EA, EE, EP, ES, FP, GE, GP, HP, IA, IP, JA, JP, LE, LP, SP, TP, UA, XW, XX.</p> <p>For supplementary declarations use EA, IA, JA, or UA as appropriate</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
9106	E	<p>Authorisation for torture goods.</p> <p>Se also codes C064, C068, E990, Y990, Y906 and Y907</p>	<p>Enter GBSIE followed by the licence number. If using more than one licence then a separate 9106 entry in D.E. 2/3 is required for each licence.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC, AE, AF, AP, AT, EA, EE, EP, ES, FP, GE, GP, HP, IA, IP, JA, JP, LE, LP, SP, TP, UA, XA, XW, XX.</p> <p>For supplementary declarations use EA, IA, JA, or UA as appropriate</p>
9107	E	<p>UK Standard Individual Export Licence (Form C). Objects of cultural interest (Control) Order.</p> <p>UK Open General Export Licence.</p> <p>UK Open Individual Export Licence.</p>	<p>Enter GBCEX followed by the licence number.</p> <p>If using more than one licence then a separate 9107 entry in D.E. 2/3 is required for each licence.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC, AE, AF, AG, AP, AS, AT, FP, GE, GP, HP, IA, IE, IP, IS, JA, JE, JP, JS, LE, LP, SP, TP, UA, UE, UP, US, XA, XF, XU, XW, XX.</p>
9108	E	<p>EU Specific Open Licence.</p> <p>EU General Open Licence.</p>	<p>Enter the nationality of the licence (either EU or the specific country of issue), followed by CEX and the licence number.</p> <p>If using more than one licence then a separate 9108 entry in D.E. 2/3 is required for each licence.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC, AE, AF, AG, AP, AS, AT, FP, GE, GP, HP, IA, IE, IP, IS, JA, JE, JP, JS, LE, LP, SP, TP, UA, UE, UP, US, XA, XF, XU, XW, XX.</p>

<b>Document Code to be declared</b>	<b>Import/ Export/ Both</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
9111	B	Home Office open individual licence for drugs precursor chemicals.	<p>Enter GBHOO followed by the licence number.</p> <p>If using more than one licence then a separate 9111 entry in D.E. 2/3 is required for each licence.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): FP, XX.</p>
9112	B	Drugs Precursor Chemicals Individual Licence.	<p>Enter GBHOA followed by the licence number. If using more than one licence then a separate 9112 entry in D.E. 2/3 is required for each licence.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC, AE, AF, AT, XX.</p>
9113	B	Controlled Drugs Individual Licence.	<p>Enter GBHCB followed by the licence number. If using more than one licence then a separate 9113 entry in D.E. 2/3 is required for each licence.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AG, XW, XX.</p>
9114	B	Controlled Drugs Open Individual Licence.	<p>Enter GBHCE followed by the licence number. If using more than one licence then a separate 9114 entry in D.E. 2/3 is required for each licence.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): FP, XW, XX.</p>



<b>Document Code to be declared</b>	<b>Import/ Export/ Both</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
9115	I	Quarantine Release Certificate.	<p>Enter GBQRC followed by the certificate number.</p> <p>If using more than one licence then a separate 9115 entry in D.E. 2/3 is required for each licence.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AG, AP, AS, JE, JP, JS, XA or XX.</p>
9116	I	Rabies import licence.	<p>Enter GBAHC followed by the licence number. If using more than one licence then a separate 9116 entry in D.E. 2/3 is required for each licence.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC, AE, AF, XX.</p>
9117	I	FERA letter of authority.	<p>Enter the licence number. If using more than one licence then a separate 9117 entry in D.E. 2/3 is required for each licence.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AG, AP, JE, JP.</p>
9118	I	Import permit for harp and hooded seal skins. See also codes C679, C680, C683 and Y032	<p>Enter GBAHC followed by the permit number. If using more than one permit then a separate 9118 entry in D.E. 2/3 is required for each permit.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC, AE, AF, AG, AP, AS, AT, XX.</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
9119	I	Letter headed licence for importation of hares.	<p>Enter GBAHC followed by the licence number. If using more than one licence then a separate 9119 entry in D.E. 2/3 is required for each licence.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC, AE, AF, XX.</p>
9120	I	Importation of animal pathogens Licence under the Importation of Animal pathogens Order 1980 (IAPO).	<p>Enter GBAHC followed by the licence number.</p> <p>If using more than one licence then a separate 9120 entry in D.E. 2/3 is required for each licence.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC, AE, AF, AG, AP, AS, AT, XX.</p>
9121	I	DEFRA or Animal Health import licence/authorisation for products of animal origin.	<p>Enter the licence number. If using more than one licence then a separate 9121 entry in D.E. 2/3 is required for each licence.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, IA, IE, IP, IS and XX.</p>
920C	I	<p>Declaration for imported decorations and awards. Relief from import Duty and VAT.</p> <p><b>Note:</b> <i>Form C920 may be required to qualify for the relief.</i></p>	<p>Enter the applicant's reference number as completed on Form C920.</p> <p>Where C920 is not required, enter an alternative reference number from the evidence provided to support the importation of the award.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
9300	B	(T2) Air Manifest Air Simplified procedure.	<p>Enter the reference number of the Certificate. Where a sequentially numbered range of certificates cover the goods enter the lowest to the highest reference numbers of the certificates concerned i.e. document code + 0054037-0054047: status code. Where certificates are not sequentially numbered enter the reference number of each certificate concerned.</p> <p>Use the following status code (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): JS.</p>
941C	I	Claims to duty/ VAT relief for the importation of vehicles/ means of transport imported by visiting forces personnel using Form C&E 941.	<p>Enter the Vehicle/ Registration number of the means of transport as completed on Form C&amp;E 941.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
955D	I	<p>When codes M or N are inserted, a deposit slip (form C&amp;E955) must be attached to the declaration.</p> <p>When code R is used, deposit slip (form C&amp;E955D) must be attached.</p> <p>Failure to attach forms C&amp;E955 and C&amp;E955D could result in a delay in any future repayment.</p>	<p>Complete statement "Form C&amp;E955 completed" or "Form C&amp;E955D completed".</p> <p>Use the following status code (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE.</p>
9578	I	Form C578 – undertaking to produce Form D.V. 1/invoice/CAP Licence/Preference certificate within 14 days.	<p>Complete statement "Form C578 completed".</p> <p>Use the following status code (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE.</p>

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Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
9AID	I	Evidence required by Procedure or Additional Procedure Code (D.E. 1/10 and D.E. 1/11) instructions for claiming relief from all charges except VAT.	Reference details: Enter the reference number of the document supporting the claim to relief.  Use one of the following status codes, (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations): JP – Evidence required is available from trader UP – Evidence required is unavailable.
9AIE	I	Evidence required by Procedure or Additional Procedure Code (D.E. 1/10 and D.E. 1/11) instructions, relief from Excise Duty.	Reference details: Enter the reference number of the document supporting the claim to relief.  Use one of the following status codes, (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations): JP – Evidence required is available from trader UP – Evidence required is unavailable.
9AIV	I	Evidence required by Procedure or Additional Procedure Code (D.E. 1/10 and D.E. 1/11) instructions or claiming relief from VAT.	Reference details: Enter the reference number of the document supporting the claim to relief.  Use one of the following status codes, (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations): JP – Evidence required is available from trader UP – Evidence required is unavailable.
9CLM	E	RPA claim reference and claim type [Box C9 on form C88 (CAP)] Note: this is not a separate document but must be included on all CAP export declarations.	Enter the claim reference made up as follows - Last 2 digits of the year 4 digit RPA serial number Followed by the appropriate claim type - •01 Standard Electronic Export Refund Claim and where you are submitting a refund claim for the sole purpose of releasing security on a CAP export licence. •05 Advance Payment Electronic Export Refund Claim •15 SER Beef export verification •16 Simplified Victualling Procedures. All items on the declaration must have the same claim number. Note: No status code is required.

<b>Document Code to be declared</b>	<b>Import/ Export/ Both</b>	<b>Description and Usage of Code</b>	<b>Details to be entered on the declaration</b>
9ESA	I	<p>Certificate to evidence that the goods being imported are for use by the European Space Agency (ESA) or Astrium Ltd for use on INGTELSAT projects.</p> <p>Note: This code is only for use with D.E. 1/11 (Additional Procedure Code) 1ES.</p>	<p>Enter the reference number of the ESA certificate</p> <p>Or</p> <p>Enter the reference number of the Bae certificate.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
9ING	E	<p>RPA ingredient details. [Box C44 on form C88 (CAP) CIE]. Note this is not a separate document but must be included as appropriate on CAP export declarations for processed goods without a registered recipe.</p>	<p>Ingredients are only specified when a recipe is not registered for the goods. In this case, declare a 9ING document for each ingredient code as advised by RPA with the quantity of the ingredient in kilograms.</p> <p>Where an ingredient relates to a licence or AFC the 9ING document must follow the document declaration for the licence or AFC. This ordering replaces the declaration of a sequence number in box C48.</p> <p>If the ingredient does not relate to a licence/AFC it must be declared before any licences/AFCs.</p> <p>Document Reference: the Ingredient code; Quantity: enter the quantity of the ingredient expressed in Kilograms.</p> <p>Note: No status code is required.</p>
9RCP	E	<p>RPA recipe code [ex-Box C44 on Form C88(CAP)]</p> <p>Note: This is not a separate document but must be included as appropriate on CAP Export declarations for processed goods without a registered recipe.</p>	<p>Enter the RPA recipe number.</p> <p>Note: No status code.</p>

Document Code to be declared	Import/ Export/ Both	Description and Usage of Code	Details to be entered on the declaration
9SDC	E	<p>RPA Supplementary Declaration (SD) codes and (where appropriate) associated percentages.</p> <p>Note: This is not a separate document but may be included on CAP Export declarations for certain commodities.</p>	<p>Each SD is entered as a 9SDC document with the 4 digit RPA.</p> <p>SD code as the document reference and optional percentage qualifier entered as the quantity to 2 decimal places.</p> <p>Where an SD code relates to an ingredient, it must follow the document declaration for the ingredient. If the code does not relate to an ingredient it must be declared before any ingredients.</p> <p>Note: No status code is required.</p>
9WKS	I	<p>Worksheet to support calculation of the customs value and/or revenue calculations (for example: C&amp;E 1154 for Outward Processing Relief).</p> <p>Manual calculations required if the goods have been invoiced in more than one currency or a fixed rate of exchange has been stipulated in the contract of sale. If a fixed rate of exchange has been used this is also to be declared on the attached document and rate declared in D.E 4/15</p>	<p>Enter 'See attached worksheet' as appropriate.</p> <p>Use one of the following status codes (see document status codes for harmonised declarations for definitions): AE, AP, GE, JE, JP, LE, LP, UE.</p>
9SEA	B	<p>List seal number covered by declaration SEALS D.E 7/18.</p>	<p>Enter the unique seal numbers of all the seals affixed to the transport equipment.</p> <p>Note: No status code is required.</p>

**Appendix 5B: D.E. 2/3: Document Status Codes**

This Appendix provides a list of the document status codes to be declared with the document code in Data Element (D.E.) 2/3 of the Customs Declaration.

The document status code should be declared, as specified, by each document code.

The specific document status codes which may be used with each document code is specified in [Appendix 5: D.E. 2/3: Documents and Other Reference Codes](#).

Certain document type codes (for example, authorisation numbers) will not usually require a status code to be declared and where applicable this is specified against the document code in [Appendix 5: D.E. 2/3: Documents and Other Reference Codes](#).

Other document codes may be restricted in the document status codes which may be used, these are specified in [Appendix 5: D.E. 2/3: Documents and Other Reference Codes](#).

Choose the relevant status code for the document from the list below:

Status	Description
AC	Document attached for certification by customs
AE	Document attached – exhausted by (or only applies to) this entry (document returned to the trader)
AF	Document attached – exhausted by (or only applies to) this entry (document returned to the relevant Department)
AG	Document attached – exhausted by (or only applies to) this entry (document retained)
AP	Document attached – part use (applies to this and other entries) (document returned to the trader)
AS	Document attached – surrendered (document returned to the trader)
AT	Document attached – surrendered (document returned to the relevant department)
CC	Authorisation issued under the Community Customs Code – CCG not required
EA	Electronic details on Customs Declaration Services (CDS) – already attributed on simplified declaration
EE	Electronic details on CDS – exhausted
EL	Electronic details on CDS – ‘Late’ declaration after licence completed
EP	Electronic details on CDS – part use (applies to this and other entries)
ES	Electronic details on CDS – surrendered
FP	Facsimile attached – part use (applies to this and other entries)
GE	Document with the goods – exhausted by (or only applies to) this entry
GP	Document with the goods – part use (applies to this and other entries)
HP	Facsimile with the goods – part use (applies to this and other entries)
IA	Details held by issuing authority – already attributed on simplified declaration
IE	Details held by issuing authority – exhausted by (or only applies to) this entry
IP	Details held by issuing authority – part use (applies to this and other entries)
IS	Details held by issuing authority – surrendered

<b>Status</b>	<b>Description</b>
JA	Document held by authorised trader – already attributed on simplified declaration
JE	Document held by authorised trader – exhausted by (or only applies to) this entry
JP	Evidence required is available from trader – part use (applies to this and other entries)
JS	Document held by authorised trader – surrendered
LE	Lodged previously – exhausted by (or only applies to) this entry
LP	Lodged previously – part use (applies to this and other entries)
RE	To be used when declaration of a REX number is required
SP	Special authorisation for attached facsimile (paper held by trader) – part use (applies to this and other entries)
TP	Special authorisation for facsimile with the goods (paper held by trader) – part use (applies to this and other entries)
UA	Paper (held by trader) unavailable – already attributed on simplified declaration
UE	Paper (held by trader) unavailable – exhausted by (or only applies to) this entry
UP	Evidence required is unavailable – part use (applies to this and other entries)
US	Paper (held by trader) unavailable – surrendered
XA	Electronic or paper document to be advised
XB	Document not required – quantity below ‘de minimus’
XF	Document not required – goods not going into free circulation
XO	To be used when declaration of a REX number isn’t required
XU	Unknown, specific document can’t be identified – security and/or undertaking may be required as detailed for the document or Procedure Code/ Additional Procedure Code
XW*	Waiver claimed
XX	Ex-heading goods for which the document doesn’t apply

\* Where a licence waiver is being claimed, please enter “XW” as the status code and provide the reason for the waiver in 4<sup>th</sup> component: Reason (an..35) of D.E.2/3

**Notes**

**For the ‘A’ series (of status codes)**

Where permitted ‘attached’ can relate to a faxed copy of the original document; certificate; authorisation or licence.

In most cases a reference must be entered. This should either be as quoted on the document; certificate; authorisation or licence as contained in [Appendix 5A: D.E. 2/3 Documents and Other Reference Codes](#), for example:

- D.E. 2/3 for licences and customs authorisations
- Separate instructions such as Simplified Declaration Procedures (SDP)
- A trader’s own reference



**For the 'X' series of status codes and its relationship with the reference**

When document codes are used for declaring licences the document reference is used to identify the licence type. For example, when 'XB' is used the reference will be in the form of a country code and licence type (such as, GBCAP). Please see [Appendix 5C: D.E. 2/3 Documents and Other Reference Codes: Licence Types](#) for more information.



**Appendix 5C: D.E. 2/3: Document and Other Reference Codes: Licence Types**

This Appendix provides details of the types of Government Department licences that can be declared for imports in Data Element (D.E) 2/3 of the customs declaration along with the Licence Type Code and Document Code that must be used to declare the licence. A date of validity must always be declared for these document codes.

<b>Licence Description</b>	<b>Licence Type</b>	<b>Document Code</b>
Firearms and nuclear materials: <ul style="list-style-type: none"> <li>• Open Individual Import Licence</li> <li>• Specific Individual Import Licence</li> </ul>	OIL SIL	9100
Chemical Weapons: pre-cursor chemicals: - Specific Individual Import Licence	SIL	9101
Potassium Chloride from Belarus - Open Individual Import Licence	AOG	D009
Textile Import Licence	TEX	L079
Chinese non-textile quota licence	CNQ	L076
All Other Goods (iron and steel surveillance, Chinese non-textile surveillance, Vietnamese footwear)	AOG	9005 I004
All Import licences other than those specifically identified by other document codes	AOG	L079
Relating to certain restrictions on steel products from the Russian Federation	AOG	L113
Relating to certain restrictions on steel products from Kazakhstan	AOG	L114
Relating to certain restrictions on steel products from the Ukraine	AOG	L119
Standard Individual Transshipment Licence	SIT	9102
Other Licence, Permit or Certificate	OTH	9005
CAP import licences only	CPI	L001
Licence of conformity of hemp in accordance with Article 5 of Regulation No. 1673/2000 (OJ L 193/16)	CPI	L106
Detonation Resistance Test or HSE Certificate of Exemption	HSE	9103
Department of Health document	DOH	9005
Common Veterinary Entry Document A (CVEDA)	CVD	C640
Common Veterinary Entry Document P (CVEDP)	CVD	N853
CITES <ul style="list-style-type: none"> <li>• Label</li> <li>• Permit</li> <li>• Notification</li> </ul>	ICP	C635 C638 C639

**VOLUME 3 – Appendix 5C: Licence Types (CDS)**

Licence Description	Licence Type	Document Code
Animal Health Certificate: <ul style="list-style-type: none"> <li>• Pelts/Leghold traps</li> <li>• Rabies</li> <li>• Seals</li> <li>• Hares</li> <li>• Pathogens</li> </ul>	AHC	L125 9116 9118 9119 9120
Common Entry Document (CED)	CED	N852
Plant Health Certificate (phytosanitary)	PHC	N851
Forest Law Enforcement Governance and Trade Certificate	FGT	C690
Forestry Commission or SEERAD Quarantine Release Certificate	QRC	9115
Conformity Certificate (fruit and veg): <ul style="list-style-type: none"> <li>• Issued in UK</li> <li>• Issued in another member state</li> <li>• Issued in an approved third country</li> </ul>	CON CEU CAT	N002
Processing Certificate (fruit & veg)	CPR	C633
Attestation Document (horticulture and potatoes): <ul style="list-style-type: none"> <li>• Control</li> <li>• Equivalence</li> </ul>	ATT	C001 C628
Import Waste Permit	IWP	C670
Ozone Depleting Substance Authorisation	IOD	L100
Home Office individual import licence for controlled drugs (such as one importer, one consignment)	HCA	9113
Home Office open individual import licence for drugs precursor chemicals	HOI	9111
Home Office open individual import licence for controlled drugs (such as one importer, multiple consignments)	HCC	9114
Home Office individual import licence for drugs precursor chemicals	HOB	9112
Illegal, Unreported and Unregulated (IUU) Fishing Regulation Catch Certificate	IUU	C673
Kimberley Diamond Process Certificate	KIM	L116
Toothfish Catch Document	TFC	C641

**Appendix 6: D.E. 3/39: Authorisation Type Codes**

This Appendix contains the list of codes to be declared in Data Element (D.E.) 3/39 to identify the type of customs authorisation held (for example, SDE to be declared when Simplified Declaration Procedure is being used).

This data element should be used to declare the EORI number against the appropriate Authorisation Type Code for each type of authorisation required in order to declare the goods to the customs procedure concerned.

The corresponding authorisation decision number must be declared in D.E. 2/3 against the appropriate document code.

D.E. 3/39 does not require completion where an Authorisation by Customs Declaration is used for Special Procedures.

<b>Code</b>	<b>Description</b>
ACE	Authorised consignee for Union transit
ACP	Authorised issuer to establish the proof of the customs status of Union goods
ACR	Authorised consignor for Union transit
ACT	Authorised consignee for TIR procedure
AEOC	Authorised Economic Operator — Customs simplifications
AEOF	Authorised Economic Operator — Customs simplifications/Security and safety
AEOS	Authorised Economic Operator — Security and safety
APEX	Approved Exporter
AWB	Authorised Weigher of bananas
BOI	Binding Origin Information
BTI	Binding Tariff Information
CCL	Authorisation for centralised clearance
CGU	Comprehensive guarantee
CSDR	Community System of Duty Reliefs
CSE	Customs Simplified Exports
CVA	Simplification of the determination of amounts being part of the customs value of goods
CW1	Operation of storage facilities for the customs warehousing of goods in a public customs warehouse type I
CW2	Operation of storage facilities for the customs warehousing of goods in a public customs warehouse type II.
CWP	Operation of storage facilities for the customs warehousing of goods in a private customs warehouse
DEP	Designated Export Place
DPO	Deferment of payment authorisation

**VOLUME 3 – Appendix 6: Authorisation Type Codes (CDS)**

<b>Code</b>	<b>Description</b>
EIR	Authorisation for the use of customs declaration through an entry of data in the declarant's records, including for the export procedure (CSE)
EORI	Economic Operator Registration and Identification
EPSS	Excise Payment Security System
ETD	Electronic transport document (authorised for use as a customs declaration)
EUS	End use authorisation
EXEE	Registered Consignee (Excise)
EXOR	Registered Consignor (Excise)
EXW	Excise Warehouse
EXWH	Excise Warehouse – Hydrocarbon Oils
FAS	Flexible Accounting System
FZ	Free Zone (only for the use of the Isle of Man)
GGA	General Guarantee Account
GVS	General Valuation Statement
IPO	Inward processing procedure authorisation
LVBI	Low Value Bulking of Imports
OPO	Outward processing procedure authorisation
REM	Remission of the amounts of import or export duty
REP	Repayment of the amounts of import or export duty
REX	Registered Exporter
RSS	Regular shipping services authorisation
SAS	Authorisation for self-assessment
SASP	Single Authorisation for Simplified Procedures
SDE	Simplified declaration authorisation (SDP)
SIVA	Simplified Import VAT Accounting
SSE	Authorisation for the use of seals of a special type
TEA	Temporary admission authorisation
TEAH	Temporary Admission authorisation – Auction Houses (no guarantee for VAT required)
TRD	Authorisation to use transit declaration with a reduced dataset
TST	Authorisation to operate storage facilities for the temporary storage of goods
UKCS	UK Continental shelf

Note: These codes are also relevant to and used when making an application for an authorisation or decision as detailed in Delegated Regulation (EU) 2015/2446.

**Appendix 7: D.E. 4/1: Delivery Terms**

This Appendix contains details of the Delivery Terms which may be declared in Data Element (D.E.) 4/1. Guidance on their completion instructions may be found in the table below.

A Delivery Terms code must be provided for declarations using Valuation Method 1 (Transaction Value of Imported Goods).

Using the relevant Union codes and headings, specify the terms of the commercial contract.

The code to be declared shall be made up of two components:

- First Component: INCOTERM code
- Second Component: Location up to which the INCOTERMs apply.

This data element should be left blank when Additional Procedure Codes E01 or E02 are being used in D.E. 1/11.

<b>First Component: Incoterms code</b>	<b>Meaning: Incoterms – ICC/ECE</b>	<b>Second Component: Place to be specified</b>
<i>Codes applicable for all modes of transport</i>		
EXW (Incoterms 2010)	Ex works	Named place
FCA (Incoterms 2010)	Free carrier	Named place
CPT (Incoterms 2010)	Carriage paid to	Named place of destination
CIP (Incoterms 2010)	Carriage and insurance paid to	Named place of destination
DAT (Incoterms 2010)	Delivered at terminal	Named terminal at port or place of destination
DAP (Incoterms 2010)	Delivered at place	Named place of destination
DDP (Incoterms 2010)	Delivered duty paid	Named place of destination
DDU (Incoterms 2000)	Delivered duty unpaid	Named place of destination
FOB (Incoterms 2010)	Free on board	Named place of destination
CFR (Incoterms 2010)	Cost and freight	Named place of destination
CIF (Incoterms 2010)	Cost, insurance and freight	Named place of destination
<i>Codes applicable for sea and inland waterway transport (Maritime)</i>		
FAS (Incoterms 2010)	Free alongside ship	Named port of shipment
DES (Incoterms 2000)	Delivered ex ship	Named port of destination
DEQ (Incoterms 2000)	Delivered ex quay	Named port of destination
<i>Code applicable for road and rail transport</i>		
DAF (Incoterms 2000)	Delivered at frontier	Named place
DEQ (Incoterms 2000)	Delivered ex quay	Named port of destination
<i>Code applicable for when no other Incoterm code is applicable</i>		
XXX	Delivery terms other than those listed above	Narrative description of delivery terms given in the contract





**Appendix 8: D.E. 4/3: Tax Types**

This Appendix contains the list of Tax Type Codes which may be declared in Data Element (D.E.) 4/3 to identify each type of tax to be paid or secured.

The Tax Type codes identify the kinds of duty or tax (for example A00 Customs Duty, B00 VAT) to be paid or secured, depending on the commodities being imported (D.E. 6/14 – 6/17) and the procedures or treatments to which the goods are being declared (D.E. 1/10 and D.E. 1/11).

Information on the tax types and Tariff measures which apply to the commodity code being imported may be found in Volume 2 of the UK Trade Tariff.

Enter, in D.E. 4/3, the tax types to be paid or secured that apply to the commodity declared.

<b>Tax Type Code</b>	<b>Description</b>
A00	Customs duties
A20	Additional Duties
A30	Definitive antidumping duties (ADD)
A35	Provisional antidumping duties (ADD)
A40	Definitive countervailing duties
A45	Provisional countervailing duties
B00	VAT
C00	Export taxes
C10	Export taxes on agricultural products
E00	Duties collected on behalf of other countries
411	Sparkling wine of fresh grape, 8.5% and above, but not exceeding 15%
412	Sparkling wine of fresh grape, exceeding 5.5% but less than 8.5%
413	Still wine exc 5.5% not exc 15%
415	Still or sparkling exc 15% but not exc 22%
419	Wine of greater than 22% vol
421	Sparkling made-wine exc 8.5% and above but not exceeding 15%
422	Sparkling made-wine exceeding 5.5% but less than 8.5%
423	Still made-wine exc 5.5% not exc 15%
425	Made-wine of between 15%-22% vol
429	Made-wine of greater than 22% vol
431	Wine based beverage of less than 1.2% vol
433	Wine, spirit based beverage exc 1.2% vol not exc 4% vol.
435	Wine, spirit based beverage exc 4% vol not exc 5.5% vol
438	Spirit-based coolers

**VOLUME 3 – Appendix 8: Tax Type Codes (CDS)**

<b>Tax Type Code</b>	<b>Description</b>
440	Beer made in the UK
441	Imported beer
442	Beer made in the UK
443	Imported beer
444	UK beer
445	UK beer
446	Imported beer
447	Imported beer
451	Spirits
461	Whisky - wholly malt
462	Whisky - wholly grain
463	Whisky - blended
473	Beer based beverage exceeding 1.2% vol.
481	Cider and perry
483	Cider and perry exceeding 7.5% but less than 8.5%
485	Sparkling cider and perry, strength exceeding 5.5% but less than 8.5%
511	Unrebated light oil, aviation gasoline
515	Unrebated light oil, leaded motor spirit
520	Unrebated light oil, other
521	Rebated light oil, furnace fuel
522	Rebated light oil, unleaded fuel
525	Ultra-low sulphur petrol
540	Excise - full, other (unmarked) heavy oil (other than kerosene)
541	Unrebated heavy oil
542	Kerosene as off-road motor vehicle fuel
545	Ultra-low sulphur diesel
551	Rebated heavy oil, kerosene
556	Rebated heavy oil, gas oil
560	Ultra-low sulphur gas oil
561	Rebated heavy oil, fuel oil
570	Rebated heavy oil, other
571	Biodiesel for non-road use

**VOLUME 3 – Appendix 8: Tax Type Codes (CDS)**

<b>Tax Type Code</b>	<b>Description</b>
572	Biodiesel blended with kerosene
589	Biodiesel - pure biodiesel
590	Biodiesel - blended
591	Natural gas
592	Other gas
593	Other rct ex dty sulph free diesel and rpt ex dty sulph free diesel
594	Other rct ex dty sulph free petrol and rpt ex dty sulph free petrol
595	Bioethanol
611	Cigarettes
615	Cigars
619	Hand rolling tobacco
623	Other smoking tobacco
627	Chewing tobacco
99A	Solid fuels i.e. Coal and lignite, coke and semi-coke of coal or lignite, and petroleum coke
99B	Any petroleum gas, or other gaseous hydrocarbon supplied in a liquid state
99C	Gas supplied by a gas utility or any gas supplied in a gaseous state that is of a kind supplied by a gas utility Great Britain
99D	Electricity



**Appendix 9: D.E. 4/8: Method of Payment Codes**

This Appendix provides details of the allowable Methods of Payments (MOP) and the codes to be declared for each in Data Element (D.E.) 4/8.

<b>MOP Code to be declared in D.E. 4/8</b>	<b>Definition of MOP Code</b>
A	Immediate payment in cash
B	Immediate payment by corporate credit card
C	Immediate payment by cheque
D	Not currently in use
E	Deferred payment (deferment account)
G	Postponed payment: VAT system (Article 211 of EU Directive 2006/112/EC)
H	Immediate payment by electronic credit transfer (faster payment, CHAPS, BACS)
M	Security Deposit: immediate payment (cash deposit)
N	Security Deposit: immediate payment (CDS Cash Account deposit)
O	Export refunds and/ or CAP licence, security held by RPA
P	Immediate payment from CDS Cash Account
R	Security Deposit: deferred payment (deferment account deposit)
S	Importers general guarantee account (Importer self-representation)
T	Agent's general guarantee account
U	Security: Importers guarantee account – standing authority (Direct/indirect representation)
V	Security: Importers guarantee account – individual/specific authority (Direct/ indirect representation)
X	SASP
Z	Importers individual guarantee (e.g. C&E 250)



**Appendix 10: D.E. 4/9 Additions and Deductions Codes**

This Appendix provides details of the codes to be used with Data Element (D.E.) 4/9 of the Customs Declaration to declare any additions of deductions to the Item Price/ Amount declared in D.E. 4/14. This data element must not be completed where Additional Procedure Codes E01 or E02 are declared in D.E. 1/11.

The following table contains a list of the codes to be used for each type of addition or deduction.

- Additions begin with the letter A.
- Deductions begin with the letter B.

Enter the relevant abbreviation codes from the list below:

<b>Additions (As defined under Articles 70 and 71 of EU Reg. No. 952/2013(UCC)):</b>		<b>Item or Header Level</b>
AB	Commissions and brokerage, except buying commissions, declared as a monetary amount	H or I
AC	Commissions and brokerage, except buying commissions, declared as a percentage addition	H or I
AD	Containers and packing	H or I
AE	Materials, components, parts and similar items incorporated in the imported goods	H or I
AF	Tools, dies, moulds and similar items used in the production of the imported goods, declared as a monetary amount	H or I
AX	Tools, dies, moulds and similar items used in the production of the imported goods, declared as a percentage addition	H or I
AG	Materials consumed in the production of the imported goods	H or I
AH	Engineering, development, artwork, design work and plans and sketches undertaken elsewhere than in the European Union and necessary for the production of the imported goods, declared as a monetary amount	H or I
AZ	Engineering, development, artwork, design work and plans and sketches undertaken elsewhere than in the European Union and necessary for the production of the imported goods, declared as a percentage addition	H or I
AI	Royalties and license fees, declared as a monetary amount. For percentage adjustments use code AM instead	H or I
AM	Royalties and license fees, declared as a percentage adjustment. For additions declared as a monetary amount rather than a percentage use code AI	H or I
AJ	Proceeds of any subsequent resale, disposal or use accruing to the seller	H or I
AK	Insurance Costs	H
AL	Indirect payments and other payments (Article 70 of the code)	H or I
AN	Additions based on a decision granted in accordance with Article 71 of Delegated Regulation (EU) 2015/2446 in which an additional amount is specified	I

<b>Additions (As defined under Articles 70 and 71 of EU Reg. No. 952/2013(UCC)):</b>		<b>Item or Header Level</b>
AO	Additions based on a decision granted in accordance with Article 71 of Delegated Regulation (EU) 2015/2446 in which a % adjustment is specified	I
AP	Transport costs, loading and handling charges up to the place of introduction in the European Union. The amount declared should exclude any airfreight charges declared under codes AR or AS. For multi-item declarations, costs declared under this code will be apportioned across the items in proportion to their value. If the declarant would prefer the charges to be apportioned by gross mass rather than value then they should use code AQ instead of AP.	H
AQ	Transport costs, loading and handling charges up to the place of introduction in the European Union. The amount declared should exclude any airfreight charges declared under codes AR or AS. For multi-item declarations, costs declared under this code will be apportioned across the items in proportion to their gross mass. If the declarant would prefer the charges to be apportioned by value rather than gross mass then they should use code AP instead of AQ	H
AR	Air Transport Costs up to the place of introduction in the European Union. This code is only to be used when claiming a reduction in the value for duty for the section of the flight that is considered to be within the EU. For multi-item declarations, costs declared under this code will be apportioned across the items in proportion to their value. If the declarant would prefer the charges to be apportioned by gross mass rather than value then they should use code AS instead of AR	H
AS	Air Transport Costs up to the place of introduction in the European Union. This code is only to be used when claiming a reduction in the value for duty for the section of the flight that is considered to be within the EU. For multi-item declarations, costs declared under this code will be apportioned across the items in proportion to their gross mass. If the declarant would prefer the charges to be apportioned by value rather than gross mass then they should use code AR instead of AS	H
AT	Other charges not elsewhere declared	H or I
AV	Adjustment for VAT Value e.g. freight charges within the E.U. For multi-item declarations, costs declared under this code will be apportioned across the items in proportion to their value. If the declarant would prefer the charges to be apportioned by gross mass rather than value then they should use code AW instead of AV	H
AW	Adjustment for VAT Value e.g. freight charges within the E.U. For multi-item declarations, costs declared under this code will be apportioned across the items in proportion to their gross mass. If the declarant would prefer the charges to be apportioned by value rather than gross mass then they should use code AV instead of AW	H



**VOLUME 3 – Appendix 10: Additions and Deductions Codes (CDS)**

<b>Deductions (As defined under Article 72 of EU Reg. No. 952/2013(UCC)):</b>		<b>Item or Header Level</b>
BA	Costs of transport and insurance after arrival at the place of introduction, which have been included in the declared value. For multi-item declarations, costs declared under this code will be apportioned across the items in proportion to their value. If the declarant would prefer the charges to be apportioned by gross mass rather than value then they should use code BU instead of BA	H
BU	Costs of transport and insurance after arrival at the place of introduction, which have been included in the declared value. For multi-item declarations, costs declared under this code will be apportioned across the items in proportion to their gross mass. If the declarant would prefer the charges to be apportioned by value rather than gross mass then they should use code BA instead of BU	H
BB	Charges for construction, erection, assembly, maintenance or technical assistance undertaken after importation	H or I
BC	Import duties or other charges payable in the Union for reason of the import or sale of goods	I
BD	Interest charges declared as a monetary amount	H or I
BL	Interest charges declared as a percentage adjustment	H or I
BE	Charges for the right to reproduce the imported goods in the European Union	I
BF	Buying commissions, to be declared as a percentage adjustment	H or I
BM	Buying commissions, to be declared as a monetary amount	H or I
BG	Deductions based on a decision granted in accordance with Article 71 of Delegated Regulation (EU) 2015/2446 in which a deduction amount is specified	I
BK	Deductions based on a decision granted in accordance with Article 71 of Delegated Regulation (EU) 2015/2446 in which a %adjustment is specified	I
BH	Discount (amount) not elsewhere declared. The amount of the discount and the appropriate currency should be shown against this code. If the discount is given as a percentage rather than an actual amount then the discount should be declared using code BI instead of BH	H or I
BI	Discount (Percentage) not elsewhere declared. The percentage of the discount should be shown against this code. If the discount is given as an actual amount rather than a percentage then the discount should be declared using code BH instead of BI	H or I

**VOLUME 3 – Appendix 10: Additions and Deductions Codes (CDS)**

<b>Deductions (As defined under Article 72 of EU Reg. No. 952/2013(UCC)):</b>		<b>Item or Header Level</b>
BR	Air transport costs up to the place of introduction in the European Union which have been included in the declared invoice price. This code is only to be used when claiming a reduction in the value for duty for the section of the flight that is considered to be within the EU. For multi-item declarations, costs declared under this code will be apportioned across the items in proportion to their value. If the declarant would prefer the charges to be apportioned by gross mass rather than value then they should use code BS instead of BR. If the freight charges were not included in the declared invoice value then they must be declared as an addition using code AR or AS rather than BR.	H
BS	Air transport costs up to the place of introduction in the European Union which have been included in the declared invoice price. This code is only to be used when claiming a reduction in the value for duty for the section of the flight that is considered to be within the EU. For multi-item declarations, costs declared under this code will be apportioned across the items in proportion to their gross mass. If the declarant would prefer the charges to be apportioned by value rather than gross mass then they should use code BR instead of BS. If the freight charges were not included in the declared invoice value then they must be declared as an addition using code AR or AS rather than BS.	H
BT	Other deductions not elsewhere declared	H or I

Up to 99 instances may be declared at header and item level.

**Appendix 11: D.E. 4/10: Currency Codes**

This Appendix provides details of the codes to be used with Data Element (D.E.) 4/10 of the Customs Declaration. The following table identifies the currency codes which may be used on a customs declaration submitted to the Custom Declaration Service (CDS) against their relevant country. There are three separate lists provided in this appendix:

- The first table is sorted by currency code
- The second table is sorted by country name
- The third table is a list of non-standard country codes and the currency to be used for their codes.

The information included in tables one and two are identical.

The invoice currency code, declared in D.E. 4/10, does not affect the currency to be used for the statistical value declared in D.E. 8/6 which must always be declared in Sterling (GBP).

The invoice currency declared for D.E. 4/10 must apply to the amounts declared in both D.E. 4/11 (Total Amounts Invoiced) and D.E. 4/14 (Item Price/Amount).

Any currencies declared to CDS must be attached to a specific data element amount. The currency should therefore be declared with the appropriate data element amount. For example:

- 'GBP' followed by the total amount invoiced in D.E. 4/11
- 'GBP' followed by item price/amount in D.E. 4/4
- 'GBP' followed by additional freight charges in D.E. 4/9

**Table 1: Listed by Currency Code:**

<b>Currency Code</b>	<b>Currency Type</b>	<b>Country Name</b>
AED	UAE Dirham	United Arab Emirates (the)
AFN	Afghani	Afghanistan
ALL	Lek	Albania
AMD	Armenian Dram	Armenia
ANG	Netherlands Antillean Guilder	Curaçao
AOA	Kwanza	Angola
ARS	Argentine Peso	Argentina
AUD	Australian Dollar	Australia
		Christmas Island
		Cocos (Keeling) Islands (the)
		Heard Island and McDonald Islands
		Kiribati
		Nauru
		Norfolk Island
		Tuvalu
AWG	Aruban Florin	Aruba
AZN	Azerbaijani Manat	Azerbaijan

**VOLUME 3 – Appendix 11: Currency Codes (CDS)**

<b>Currency Code</b>	<b>Currency Type</b>	<b>Country Name</b>
BAM	Convertible Mark	Bosnia and Herzegovina
BBD	Barbados Dollar	Barbados
BDT	Taka	Bangladesh
BGN	Bulgarian Lev	Bulgaria
BHD	Bahraini Dinar	Bahrain
BIF	Burundi Franc	Burundi
BMD	Bermudian Dollar	Bermuda
BND	Brunei Dollar	Brunei Darussalam
BOB	Boliviano	Bolivia (Plurinational State of)
BRL	Brazilian Real	Brazil
BSD	Bahamian Dollar	Bahamas (the)
BWP	Pula	Botswana
BYN	Belarusian Ruble	Belarus
BZD	Belize Dollar	Belize
CAD	Canadian Dollar	Canada
CDF	Congolese Franc	Congo (the Democratic Republic of the)
CHF	Swiss Franc	Liechtenstein
		Switzerland
CLP	Chilean Peso	Chile
CNY	Yuan Renminbi	China
COP	Colombian Peso	Colombia
CRC	Costa Rican Colon	Costa Rica
CUP	Cuban Peso	Cuba
CVE	Cabo Verde Escudo	Cabo Verde
CZK	Czech Koruna	Czechia
DJF	Djibouti Franc	Djibouti
DKK	Danish Krona	Continental Shelf (NW European) - Danish Sector
		Denmark
		Faroe Islands (the)
		Greenland
DOP	Dominican Peso	Dominican Republic (the)
DZD	Algerian Dinar	Algeria
EGP	Egyptian Pound	Egypt

**VOLUME 3 – Appendix 11: Currency Codes (CDS)**

<b>Currency Code</b>	<b>Currency Type</b>	<b>Country Name</b>
ERN	Nakfa	Eritrea
ETB	Ethiopian Birr	Ethiopia
EUR	Euro	Åland Islands
		Andorra
		Austria
		Belgium
		Continental Shelf (NW European) – Belgian Sector
		Continental Shelf (NW European) - French Sector
		Continental Shelf (NW European) - German Sector
		Continental Shelf (NW European) - Irish Sector
EUR	Euro	Continental Shelf (NW European) - Netherlands Sector
		Cyprus
		Estonia
		European Union
		Finland
		France
		French Guiana
		French Southern Territories (the)
		Germany
		Greece
		Guadeloupe
		Holy See (the)
		Ireland
		Italy
		Latvia
		Lithuania
		Luxembourg
		Malta
		Martinique
		Melilla

<b>Currency Code</b>	<b>Currency Type</b>	<b>Country Name</b>
		Monaco
		Montenegro
		Netherlands (the)
		Portugal
		Réunion
		Saint Barthélemy
		Saint Martin (French part)
		Saint Pierre and Miquelon
		San Marino
		Sint Maarten (Dutch part)
		Slovakia
		Slovenia
		Spain
FJD	Fiji Dollar	Fiji
FKP	Falkland Islands Pound	Falkland Islands (the)
GBP	Pounds Sterling	Continental Shelf (NW European) - United Kingdom Sector
		Guernsey
		Isle of Man
		Jersey
		United Kingdom of Great Britain and Northern Ireland (the)
GEL	Lari	Georgia
GHS	Ghananian Cedi	Ghana
GIP	Gibraltar Pound	Gibraltar
GMD	Dalasi	Gambia (the)
GNF	Guinean Franc	Guinea
GTQ	Quetzal	Guatemala
GYD	Guyana Dollar	Guyana
HKD	Hong Kong Dollar	Hong Kong
HNL	Lempira	Honduras
HRK	Kuna	Croatia
HTG	Gourde	Haiti
HUF	Forint	Hungary

**VOLUME 3 – Appendix 11: Currency Codes (CDS)**

<b>Currency Code</b>	<b>Currency Type</b>	<b>Country Name</b>
IDR	Rupiah	Indonesia
ILS	New Israeli Sheqel	Israel
	Israeli Shekel	Palestine, State of
INR	Indian Rupee	Bhutan
		India
IQD	Iraqi Dinar	Iraq
IRR	Iranian Rial	Iran (Islamic Republic of)
ISK	Iceland Krona	Iceland
JMD	Jamaican Dollar	Jamaica
JOD	Jordanian Dinar	Jordan
JPY	Yen	Japan
KES	Kenyan Shilling	Kenya
KGS	Som	Kyrgyzstan
KHR	Riel	Cambodia
KMF	Comoro Franc	Comoros (the)
		Mayotte
KPW	North Korean Won	Korea (the Democratic People's Republic of)
KRW	Korean Won	Korea (the Republic of)
KWD	Kuwaiti Dina	Kuwait
KYD	Cayman Islands Dollar	Cayman Islands (the)
KZT	Tenge	Kazakhstan
LAK	Kip	Lao People's Democratic Republic (the)
LBP	Lebanese Pound	Lebanon
LKR	Sri Lanka Rupee	Sri Lanka
LRD	Liberian Dollar	Liberia
LYD	Libyan Dinar	Libya
MAD	Moroccan Dirham	Morocco
		Western Sahara
MDL	Moldovan Leu	Moldova (the Republic of)
MGA	Malagasy Ariary	Madagascar
MKD	Denar	Macedonia (the former Yugoslav Republic of)
MMK	Kyat	Myanmar
MNT	Tugrik	Mongolia

**VOLUME 3 – Appendix 11: Currency Codes (CDS)**

<b>Currency Code</b>	<b>Currency Type</b>	<b>Country Name</b>
MOP	Pataca	Macao
MRO	Ouguiya	Mauritania
MUR	Mauritius Rupee	Mauritius
MVR	Rufiyaa	Maldives
MWK	Malawi Kwacha	Malawi
MXN	Mexican Peso	Mexico
MYR	Malaysian Ringgit	Malaysia
MZN	Mozambique Metical	Mozambique
NAD	Namibia Dollar	Namibia
NGN	Naira	Nigeria
NIO	Cordoba Oro	Nicaragua
No universal currency	No universal currency	Antarctica
No universal currency	No universal currency	South Georgia and the South Sandwich Islands
NOK	Norwegian Krone	Bouvet Island
		Continental Shelf (NW European) - Norwegian Sector
		Norway
		Svalbard and Jan Mayen
NPR	Nepalese Rupee	Nepal
NZD	New Zealand Dollar	Cook Islands (the)
		New Zealand
		Niue
		Pitcairn
		Tokelau
OMR	Rial Omani	Oman
PAB	Balboa	Panama
PEN	Sol	Peru
PGK	Kina	Papua New Guinea
PHP	Philippine Peso	Philippines (the)
PKR	Pakistan Rupee	Pakistan
PLN	Zloty	Poland
PYG	Guarani	Paraguay



**VOLUME 3 – Appendix 11: Currency Codes (CDS)**

<b>Currency Code</b>	<b>Currency Type</b>	<b>Country Name</b>
QAR	Qatari Rial	Qatar
RON	Romanian Leu	Romania
RSD	Serbian Dinar	Serbia
		Serbia
RUB	Russian Ruble	Russian Federation (the)
RWF	Rwanda Franc	Rwanda
SAR	Saudi Riyal	Saudi Arabia
SBD	Solomon Islands Dollar	Solomon Islands
SCR	Seychelles Rupee	Seychelles
SDG	Sudanese Pound	Sudan (the)
SEK	Swedish Krona	Sweden
SGD	Singapore Dollar	Singapore
SHP	Saint Helena Pound	Saint Helena, Ascension and Tristan da Cunha
SLL	Leone	Sierra Leone
SOS	Somali Shilling	Somalia
SRD	Surinam Dolla	Suriname
SSP	South Sudanese Pound	South Sudan
STD	Dobra	Sao Tome and Principe
SVC	El Salvador Colon	El Salvador
SYP	Syrian Pound	Syrian Arab Republic
SZL	Lilangeni	Swaziland
THB	Baht	Thailand
TJS	Somoni	Tajikistan
TMT	Turkmenistan New Manat	Turkmenistan
TND	Tunisian Dinar	Tunisia
TOP	Pa'anga	Tonga
TRY	Turkish Lira	Turkey
TTD	Trinidad and Tobago Dollar	Trinidad and Tobago
TWD	New Taiwan Dollar	Taiwan (Province of China)
TZS	Tanzanian Shilling	Tanzania, United Republic of
UAH	Hryvnia	Ukraine
USD	US Dollar	American Samoa
		Bonaire, Sint Eustatius and Saba

Currency Code	Currency Type	Country Name
		British Indian Ocean Territory (the)
		Ecuador
		Guam
		Marshall Islands (the)
		Micronesia (Federated States of)
		Palau
		Puerto Rico
		Timor-Leste
		Turks and Caicos Islands (the)
		United States Minor Outlying Islands (the)
		United States of America (the)
		Virgin Islands (British)
USD	US Dollar	Virgin Islands (U.S.)
USD	Pataca	Northern Mariana Islands (the)
UYI	Uruguay Peso en Unidades	Uruguay
UZS	Uzbekistan Sum	Uzbekistan
VEF	Bolívar	Venezuela (Bolivarian Republic of)
VND	Dong	Vietnam
VUV	Vatu	Vanuatu
WST	Tala	Samoa
XAF	CFA Franc	Cameroon
		Central African Republic (the)
		Chad
		Congo (the)
		Equatorial Guinea
		Gabon
XCD	East Caribbean Dollar	Anguilla
		Antigua and Barbuda
		Dominica
		Grenada
		Montserrat
		Saint Kitts and Nevis
		Saint Lucia

Currency Code	Currency Type	Country Name
		Saint Vincent and the Grenadines
XOF	CFA Franc BCEAO	Benin
		Burkina Faso
		Côte d'Ivoire
		Mali
XOF	CFA Franc	Guinea-Bissau
		Niger (the)
		Senegal
		Togo
XPF	CFP Franc	French Polynesia
		New Caledonia
XPF	CF Franc	Wallis and Futuna
YER	Yemeni Rial	Yemen
YUM	Yugoslavian Dinar	Kosovo
ZAR	Rand	Lesotho
		South Africa
ZMW	Zambian Kwacha	Zambia
ZWL	Zimbabwe Dollar	Zimbabwe

**Table 2: Listed by Country Name:**

Country Name	Currency Code	Currency Type
Afghanistan	AFN	Afghani
Åland Islands	EUR	Euro
Albania	ALL	Lek
Algeria	DZD	Algerian Dinar
American Samoa	USD	US Dollar
Andorra	EUR	Euro
Angola	AOA	Kwanza
Anguilla	XCD	East Caribbean Dollar
Antarctica	No universal currency	No universal currency
Antigua and Barbuda	XCD	East Caribbean Dollar
Argentina	ARS	Argentine Peso

**VOLUME 3 – Appendix 11: Currency Codes (CDS)**

Country Name	Currency Code	Currency Type
Armenia	AMD	Armenian Dram
Aruba	AWG	Aruban Florin
Australia	AUD	Australian Dollar
Austria	EUR	Euro
Azerbaijan	AZN	Azerbaijani Manat
Bahamas (the)	BSD	Bahamian Dollar
Bahrain	BHD	Bahraini Dinar
Bangladesh	BDT	Taka
Barbados	BBD	Barbados Dollar
Belarus	BYN	Belarusian Ruble
Belgium	EUR	Euro
Belize	BZD	Belize Dollar
Benin	XOF	CFA Franc BCEAO
Bermuda	BMD	Bermudian Dollar
Bhutan	INR	Indian Rupee
Bolivia (Plurinational State of)	BOB	Boliviano
Bonaire, Sint Eustatius and Saba	USD	US Dollar
Bosnia and Herzegovina	BAM	Convertible Mark
Botswana	BWP	Pula
Bouvet Island	NOK	Norwegian Krone
Brazil	BRL	Brazilian Real
British Indian Ocean Territory (the)	USD	US Dollar
Brunei Darussalam	BND	Brunei Dollar
Bulgaria	BGN	Bulgarian Lev
Burkina Faso	XOF	CFA Franc BCEAO
Burundi	BIF	Burundi Franc
Cabo Verde	CVE	Cabo Verde Escudo
Cambodia	KHR	Riel
Cameroon	XAF	CFA Franc
Canada	CAD	Canadian Dollar
Cayman Islands (the)	KYD	Cayman Islands Dollar
Central African Republic (the)	XAF	CFA Franc
Chad	XAF	CFA Franc

**VOLUME 3 – Appendix 11: Currency Codes (CDS)**

Country Name	Currency Code	Currency Type
Chile	CLP	Chilean Peso
China	CNY	Yuan Renminbi
Christmas Island	AUD	Australian Dollar
Cocos (Keeling) Islands (the)	AUD	Australian Dollar
Colombia	COP	Colombian Peso
Comoros (the)	KMF	Comoro Franc
Congo (the Democratic Republic of the)	CDF	Congolese Franc
Congo (the)	XAF	CFA Franc
Continental Shelf (NW European) – Belgian Sector	EUR	Euro
Continental Shelf (NW European) - Danish Sector	DKK	Danish Krona
Continental Shelf (NW European) - French Sector	EUR	Euro
Continental Shelf (NW European) - German Sector	EUR	Euro
Continental Shelf (NW European) - Irish Sector	EUR	Euro
Continental Shelf (NW European) - Netherlands Sector	EUR	Euro
Continental Shelf (NW European) - Norwegian Sector	NOK	Norwegian Krona
Continental Shelf (NW European) - United Kingdom Sector	GBP	Pounds Sterling
Cook Islands (the)	NZD	New Zealand Dollar
Costa Rica	CRC	Costa Rican Colon
Côte d'Ivoire	XOF	CFA Franc BCEAO
Croatia	HRK	Kuna
Cuba	CUP	Cuban Peso
Curaçao	ANG	Netherlands Antillean Guilder
Cyprus	EUR	Euro
Czechia	CZK	Czech Koruna
Denmark	DKK	Danish Krone
Djibouti	DJF	Djibouti Franc
Dominica	XCD	East Caribbean Dollar
Dominican Republic (the)	DOP	Dominican Peso

**VOLUME 3 – Appendix 11: Currency Codes (CDS)**

Country Name	Currency Code	Currency Type
Ecuador	USD	US Dollar
Egypt	EGP	Egyptian Pound
El Salvador	SVC	El Salvador Colon
Equatorial Guinea	XAF	CFA Franc
Eritrea	ERN	Nakfa
Estonia	EUR	Euro
Ethiopia	ETB	Ethiopian Birr
European Union	EUR	Euro
Falkland Islands (the)	FKP	Falkland Islands Pound
Faroe Islands (the)	DKK	Danish Krone
Fiji	FJD	Fiji Dollar
Finland	EUR	Euro
France	EUR	Euro
French Guiana	EUR	Euro
French Polynesia	XPF	CFP Franc
French Southern Territories (the)	EUR	Euro
Gabon	XAF	CFA Franc
Gambia (the)	GMD	Dalasi
Georgia	GEL	Lari
Germany	EUR	Euro
Ghana	GHS	Ghananian Cedi
Gibraltar	GIP	Gibraltar Pound
Greece	EUR	Euro
Greenland	DKK	Danish Krone
Grenada	XCD	East Caribbean Dollar
Guadeloupe	EUR	Euro
Guam	USD	US Dollar
Guatemala	GTQ	Quetzal
Guernsey	GBP	Pounds Sterling
Guinea	GNF	Guinean Franc
Guinea-Bissau	XOF	CFA Franc
Guyana	GYD	Guyana Dollar
Haiti	HTG	Gourde

**VOLUME 3 – Appendix 11: Currency Codes (CDS)**

Country Name	Currency Code	Currency Type
Heard Island and McDonald Islands	AUD	Australian Dollar
Holy See (the)	EUR	Euro
Honduras	HNL	Lempira
Hong Kong	HKD	Hong Kong Dollar
Hungary	HUF	Forint
Iceland	ISK	Iceland Krona
India	INR	Indian Rupee
Indonesia	IDR	Rupiah
Iran (Islamic Republic of)	IRR	Iranian Rial
Iraq	IQD	Iraqi Dinar
Ireland	EUR	Euro
Isle of Man	GBP	Pound Sterling
Israel	ILS	New Israeli Sheqel
Italy	EUR	Euro
Jamaica	JMD	Jamaican Dollar
Japan	JPY	Yen
Jersey	GBP	Pounds Sterling
Jordan	JOD	Jordanian Dinar
Kazakhstan	KZT	Tenge
Kenya	KES	Kenyan Shilling
Kiribati	AUD	Australian Dollar
Korea (the Democratic People's Republic of)	KPW	North Korean Won
Korea (the Republic of)	KRW	Korean Won
Kosovo	YUM	Yugoslavian Dinar
Kuwait	KWD	Kuwaiti Dina
Kyrgyzstan	KGS	Som
Lao People's Democratic Republic (the)	LAK	Kip
Latvia	EUR	Euro
Lebanon	LBP	Lebanese Pound
Lesotho	ZAR	Rand
Liberia	LRD	Liberian Dollar
Libya	LYD	Libyan Dinar
Liechtenstein	CHF	Swiss Franc

**VOLUME 3 – Appendix 11: Currency Codes (CDS)**

Country Name	Currency Code	Currency Type
Lithuania	EUR	Euro
Luxembourg	EUR	Euro
Macao	MOP	Pataca
Macedonia (the former Yugoslav Republic of)	MKD	Denar
Madagascar	MGA	Malagasy Ariary
Malawi	MWK	Malawi Kwacha
Malaysia	MYR	Malaysian Ringgit
Maldives	MVR	Rufiyaa
Mali	XOF	CFA Franc BCEAO
Malta	EUR	Euro
Marshall Islands (the)	USD	UD Dollar
Martinique	EUR	Euro
Mauritania	MRO	Ouguiya
Mauritius	MUR	Mauritius Rupee
Mayotte	KMF	Comoros Franc
Melilla	EUR	Euro
Mexico	MXN	Mexican Peso
Micronesia (Federated States of)	USD	US Dollar
Moldova (the Republic of)	MDL	Moldovan Leu
Monaco	EUR	Euro
Mongolia	MNT	Tugrik
Montenegro	EUR	Euro
Montserrat	XCD	East Caribbean Dollar
Morocco	MAD	Moroccan Dirham
Mozambique	MZN	Mozambique Metical
Myanmar	MMK	Kyat
Namibia	NAD	Namibia Dollar
Nauru	AUD	Australian Dollar
Nepal	NPR	Nepalese Rupee
Netherlands (the)	EUR	Euro
New Caledonia	XPF	CFP Franc
New Zealand	NZD	New Zealand Dollar
Nicaragua	NIO	Cordoba Oro



**VOLUME 3 – Appendix 11: Currency Codes (CDS)**

Country Name	Currency Code	Currency Type
Niger (the)	XOF	CFA Franc
Nigeria	NGN	Naira
Niue	NZD	New Zealand Dollar
Norfolk Island	AUD	Australian Dollar
Northern Mariana Islands (the)	USD	Pataca
Norway	NOK	Norwegian Krone
Oman	OMR	Rial Omani
Pakistan	PKR	Pakistan Rupee
Palau	USD	US Dollar
Palestine, State of	ILS	Israeli Shekel
Panama	PAB	Balboa
Papua New Guinea	PGK	Kina
Paraguay	PYG	Guarani
Peru	PEN	Sol
Philippines (the)	PHP	Philippine Peso
Pitcairn	NZD	New Zealand Dollar
Poland	PLN	Zloty
Portugal	EUR	Euro
Puerto Rico	USD	US Dollar
Qatar	QAR	Qatari Rial
Réunion	EUR	Euro
Romania	RON	Romanian Leu
Russian Federation (the)	RUB	Russian Ruble
Rwanda	RWF	Rwanda Franc
Saint Barthélemy	EUR	Euro
Saint Helena, Ascension and Tristan da Cunha	SHP	Saint Helena Pound
Saint Kitts and Nevis	XCD	East Caribbean Dollar
Saint Lucia	XCD	East Caribbean Dollar
Saint Martin (French part)	EUR	Euro
Saint Pierre and Miquelon	EUR	Euro
Saint Vincent and the Grenadines	XCD	East Caribbean Dollar
Samoa	WST	Tala
San Marino	EUR	Euro

**VOLUME 3 – Appendix 11: Currency Codes (CDS)**

Country Name	Currency Code	Currency Type
Sao Tome and Principe	STD	Dobra
Saudi Arabia	SAR	Saudi Riyal
Senegal	XOF	CFA Franc
Serbia	RSD	Serbian Dinar
Serbia	RSD	Serbian Dinar
Seychelles	SCR	Seychelles Rupee
Sierra Leone	SLL	Leone
Singapore	SGD	Singapore Dollar
Sint Maarten (Dutch part)	EUR	Euro
Slovakia	EUR	Euro
Slovenia	EUR	Euro
Solomon Islands	SBD	Solomon Islands Dollar
Somalia	SOS	Somali Shilling
South Africa	ZAR	Rand
South Georgia and the South Sandwich Islands	No universal currency	No universal currency
South Sudan	SSP	South Sudanese Pound
Spain	EUR	Euro
Sri Lanka	LKR	Sri Lanka Rupee
Sudan (the)	SDG	Sudanese Pound
Suriname	SRD	Surinam Dolla
Svalbard and Jan Mayen	NOK	Norwegian Krone
Swaziland	SZL	Lilangeni
Sweden	SEK	Swedish Krona
Switzerland	CHF	Swiss Franc
Syrian Arab Republic	SYP	Syrian Pound
Taiwan (Province of China)	TWD	New Taiwan Dollar
Tajikistan	TJS	Somoni
Tanzania, United Republic of	TZS	Tanzanian Shilling
Thailand	THB	Baht
Timor-Leste	USD	US Dollar
Togo	XOF	CFA Franc
Tokelau	NZD	New Zealand Dollar
Tonga	TOP	Pa'anga

**VOLUME 3 – Appendix 11: Currency Codes (CDS)**

Country Name	Currency Code	Currency Type
Trinidad and Tobago	TTD	Trinidad and Tobago Dollar
Tunisia	TND	Tunisian Dinar
Turkey	TRY	Turkish Lira
Turkmenistan	TMT	Turkmenistan New Manat
Turks and Caicos Islands (the)	USD	US Dollar
Tuvalu	AUD	Australian Dollar
Ukraine	UAH	Hryvnia
United Arab Emirates (the)	AED	UAE Dirham
United Kingdom of Great Britain and Northern Ireland (the)	GBP	Pounds Sterling
United States Minor Outlying Islands (the)	USD	US Dollar
United States of America (the)	USD	US Dollar
Uruguay	UYI	Uruguay Peso en Unidades
Uzbekistan	UZS	Uzbekistan Sum
Vanuatu	VUV	Vatu
Venezuela (Bolivarian Republic of)	VEF	Bolívar
Vietnam	VND	Dong
Virgin Islands (British)	USD	US Dollar
Virgin Islands (U.S.)	USD	US Dollar
Wallis and Futuna	XPF	CF Franc
Western Sahara	MAD	Moroccan Dirham
Yemen	YER	Yemeni Rial
Zambia	ZMW	Zambian Kwacha
Zimbabwe	ZWL	Zimbabwe Dollar

**Table 3: Non-Standard Country Codes and their Currency Codes:**

Currency Code to be used with Non-Standard Country Codes	Non-Standard Country Code Definition	Non-Standard Country Codes
DKK	Continental Shelf (NW European) - Danish Sector	ZD
EUR	Continental Shelf (NW European) – Belgian Sector	ZB
EUR	Continental Shelf (NW European) - Irish Sector	ZE
EUR	Continental Shelf (NW European) - French Sector	ZF

**VOLUME 3 – Appendix 11: Currency Codes (CDS)**

<b>Currency Code to be used with Non-Standard Country Codes</b>	<b>Non-Standard Country Code Definition</b>	<b>Non-Standard Country Codes</b>
EUR	Continental Shelf (NW European) - German Sector	ZG
EUR	Continental Shelf (NW European) - Netherlands Sector	ZH
GBP	High seas (Maritime domain outside of territorial waters)	QP
GBP	Stores and provisions (General)	QQ
GBP	Stores and provisions within the framework of intra-EU trade	QR
GBP	Stores and provisions within the framework of trade with Third Countries	QS
GBP	Countries and territories not specified (General)	QU
GBP	Countries and territories not specified within the framework of intra-EU trade	QV
GBP	Countries and territories not specified within the framework of trade with third countries	QW
GBP	Countries and territories not specified for commercial or military reasons (General)	QX
GBP	Countries and territories not specified for commercial or military reasons in the framework of intra-EU trade	QY
GBP	Countries and territories not specified for commercial or military reasons in the framework of trade with third countries	QZ
GBP	Continental Shelf (NW European) - United Kingdom Sector	ZU
NOK	Continental Shelf (NW European) - Norwegian Sector	ZN

**Appendix 12: D.E. 4/17: Preference Codes**

This Appendix contains the 3-digit codes to be used to indicate the preferential origin status of the goods in Data Element (D.E.) 4/17.

These codes should be completed in D.E 4/17 where the goods are:

- Entering a free circulation regime (including end use) or
- Where a claim to tariff preference or quotas is established upon entry to the customs procedure.

The 3-digit code indicates whether a reduction in, or relief from, import duty applies. This includes specific duties and other equivalent charges applicable to CAP goods. A definitive list of the combinations of these digits and their usage is provided in the table below:

<b>Preference code</b>	<b>Description</b>
100	Normal third country tariff duty (including ceilings) This code stands for all cases where no preference, but the normal third country rate is applied.
110	Tariff suspension Temporary suspensions from the autonomous customs duties are granted for certain goods of the agricultural, chemical, aeronautical and microelectronic sector. Others are shown as footnotes to certain Combined Nomenclature (CN) codes.
118	Tariff suspension subject to the production of a special certificate.
119	Tariff suspension subject to Airworthiness Certificates Suspension of duty (not including VAT) for importations of civil aircraft parts which must be accompanied by an airworthiness certificate. A document code 'A119' must be entered in D.E. 2/3 and endorsed 'Import with Airworthiness Certificate'.
120	Tariff quota, notably GATT quota GATT quotas are shown as footnotes to the CN. Examples can be found in Chapter 3 and for codes 0802, 0805 and 0806.
125	Tariff quota, notably GATT quota, subject to the production of a special certificate GATT quotas exist for handicraft products and those produced on handlooms. The preferential quota is only applied on the production of the relevant certificate, which must be entered in D.E. 2/3 against the relevant document code as shown in <a href="#">Appendix 5: D.E. 2/3: Documents and Other Reference Codes</a> . Other cases could be created, for example for goods to be denatured before being admitted to a quota.
128	Tariff quota following outward processing.
150	Admission to certain CN subheadings subject to a certificate confirming the special nature of the goods The relevant certificates are mentioned in Annex 9 of Council Regulation 2658/87/EEC.
200	GSP rate without conditions or limits (including ceilings) Application of the GSP duty rate without conditions or limits (form A)

<b>Preference code</b>	<b>Description</b>
218	Tariff suspension subject to a certificate confirming the special nature of the goods It is unlikely that a tariff suspension for GSP only and subject to a certificate confirming the special nature of the goods will be created.
220	Tariff quota The GSP rate is only applicable within the limits of a tariff quota. In these cases, the serial number for the quota is shown beside the preferential rate in the printed version of the TARIC.
225	Tariff quota subject to a certificate confirming the special nature of the goods In this case, the use of a tariff quota under GSP would depend on the issue of a certificate confirming the special nature of the goods.
250	Application of GSP rates subject to a certificate confirming the special nature of the goods
300	Tariff preference without conditions or limits (including ceilings) Application of the relevant preferential rate without conditions or limits (Certificates EUR1, EUR-MED, or equivalent proofs of preferential origin).
310	Tariff suspension under preferential agreements A temporary suspension of the autonomous duty rates under preferential agreements.
318	Tariff suspension subject to a certificate confirming the special nature of the goods
320	Tariff quota The preferential rate is only applicable within the limits of a quota. In these cases the serial number of the quota is mentioned beside the preferential duty rate in the printed version of the TARIC.
325	Tariff quota subject to a certificate confirming the special nature of the goods Claim to other tariff preferences within the limits of a preference quota subject to a certificate being presented confirming the special nature of the product. For example, Volume 2 Additional Information Section states that a Certificate of Designation of Origin and a EUR1 is required for claims to a preferential quota for Western Balkan wine.
350	Application of preferential duty rates subject to a certificate confirming the special nature of the goods The relevant certificates are mentioned in Articles 16 to 34 of EU Reg. No. 2015/2447.

**VOLUME 3 – Appendix 12: Preference Codes (CDS)**

<b>Preference code</b>	<b>Description</b>
400	Non imposition of customs duties under the provisions of Customs Union Agreements concluded by the EU with Turkey for certain products in headings 1704, 1803, 1804, 1805, 1806, 1901, 190211, 190219, 1903, 1904, 1905, 2101, 2102, 2103, 2104, 2105, 210610, 210620, 2202, 2205 and for all products in Chapters 25-97 (with the exception of Coal and Steel (see the list in <a href="#">Notice 812</a> ) and products in Tariff headings 3502, 4501 5301 and 5302) which are covered by forms ATR (see code 420 below for those agricultural products which are exceptionally covered by forms ATR for the purposes of annual tariff quotas); Andorra for all products in Chapters 25-97 ), and for San Marino for all products (with the exception of coal and steel) in Chapters 1- 97 of the <a href="#">UK Trade Tariff</a> .
420	Tariff Quota Non imposition of duty within the limits of annual tariff quotas for certain products in headings 1704, 1806, 1901, 1902, 1904, 1905 and 2106 which are imported from Turkey under cover of forms ATR.
500	This code is used when apply preferences in the context of trade with special fiscal territories (a part of the customs territory of the Union where the provisions of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax or Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC do not apply - Mount Athos, the Canary Islands, the French overseas departments, the Åland Islands, the Channel Islands.





**Appendix 13: Country Codes**

This Appendix identifies the country codes which may be used on a customs declaration submitted to the Custom Declaration Service (CDS). There are three separate lists provided in this Appendix:

- The first table is sorted by country code
- The second table is sorted by country name
- The third table is a list of non-standard country codes and their definitions

The information included in tables one and two are identical.

**Table 1: Listed by Country Code:**

Country Code	Country Name	Currency Code
AD	Andorra	EUR
AE	United Arab Emirates (the)	AED
AF	Afghanistan	AFN
AG	Antigua and Barbuda	XCD
AI	Anguilla	XCD
AL	Albania	ALL
AM	Armenia	AMD
AO	Angola	AOA
AQ	Antarctica	No universal currency
AR	Argentina	ARS
AS	American Samoa	USD
AT	Austria	EUR
AU	Australia	AUD
AW	Aruba	AWG
AX	Åland Islands	EUR
AZ	Azerbaijan	AZN
BA	Bosnia and Herzegovina	BAM
BB	Barbados	BBD
BD	Bangladesh	BDT
BE	Belgium	EUR
BF	Burkina Faso	XOF
BG	Bulgaria	BGN
BH	Bahrain	BHD
BI	Burundi	BIF
BJ	Benin	XOF
BL	Saint Barthélemy	EUR
BM	Bermuda	BMD

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<b>Country Code</b>	<b>Country Name</b>	<b>Currency Code</b>
BN	Brunei Darussalam	BND
BO	Bolivia (Plurinational State of)	BOB
BQ	Bonaire, Sint Eustatius and Saba	USD
BR	Brazil	BRL
BS	Bahamas (the)	BSD
BT	Bhutan	INR
BV	Bouvet Island	NOK
BW	Botswana	BWP
BY	Belarus	BYN
BZ	Belize	BZD
CA	Canada	CAD
CC	Cocos (Keeling) Islands (the)	AUD
CD	Congo (the Democratic Republic of the)	CDF
CF	Central African Republic (the)	XAF
CG	Congo (the)	XAF
CH	Switzerland	CHF
CI	Côte d'Ivoire	XOF
CK	Cook Islands (the)	NZD
CL	Chile	CLP
CM	Cameroon	XAF
CN	China	CNY
CO	Colombia	COP
CR	Costa Rica	CRC
CU	Cuba	CUP
CV	Cabo Verde	CVE
CW	Curaçao	ANG
CX	Christmas Island	AUD
CY	Cyprus	EUR
CZ	Czechia	CZK
DE	Germany	EUR
DJ	Djibouti	DJF
DK	Denmark	DKK
DM	Dominica	XCD
DO	Dominican Republic (the)	DOP
DZ	Algeria	DZD

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<b>Country Code</b>	<b>Country Name</b>	<b>Currency Code</b>
EC	Ecuador	USD
EE	Estonia	EUR
EG	Egypt	EGP
EH	Western Sahara	MAD
ER	Eritrea	ERN
ES	Spain	EUR
ET	Ethiopia	ETB
EU	European Union	EUR
FI	Finland	EUR
FJ	Fiji	FJD
FK	Falkland Islands (the)	FKP
FM	Micronesia (Federated States of)	USD
FO	Faroe Islands (the)	DKK
FR	France	EUR
GA	Gabon	XAF
GB	United Kingdom of Great Britain and Northern Ireland (the)	GBP
GD	Grenada	XCD
GE	Georgia	GEL
GF	French Guiana	EUR
GG	Guernsey	GBP
GH	Ghana	GHS
GI	Gibraltar	GIP
GL	Greenland	DKK
GM	Gambia (the)	GMD
GN	Guinea	GNF
GP	Guadeloupe	EUR
GQ	Equatorial Guinea	XAF
GR	Greece	EUR
GS	South Georgia and the South Sandwich Islands	No universal currency
GT	Guatemala	GTQ
GU	Guam	USD
GW	Guinea-Bissau	XOF
GY	Guyana	GYD
HK	Hong Kong	HKD

**VOLUME 3 – Appendix 13: Country Codes (CDS)**

<b>Country Code</b>	<b>Country Name</b>	<b>Currency Code</b>
HM	Heard Island and McDonald Islands	AUD
HN	Honduras	HNL
HR	Croatia	HRK
HT	Haiti	HTG
HU	Hungary	HUF
ID	Indonesia	IDR
IE	Ireland	EUR
IL	Israel	ILS
IM	Isle of Man	GBP
IN	India	INR
IO	British Indian Ocean Territory (the)	USD
IQ	Iraq	IQD
IR	Iran (Islamic Republic of)	IRR
IS	Iceland	ISK
IT	Italy	EUR
JE	Jersey	GBP
JM	Jamaica	JMD
JO	Jordan	JOD
JP	Japan	JPY
KE	Kenya	KES
KG	Kyrgyzstan	KGS
KH	Cambodia	KHR
KI	Kiribati	AUD
KM	Comoros (the)	KMF
KN	Saint Kitts and Nevis	XCD
KP	Korea (the Democratic People's Republic of)	KPW
KR	Korea (the Republic of)	KRW
KW	Kuwait	KWD
KY	Cayman Islands (the)	KYD
KZ	Kazakhstan	KZT
LA	Lao People's Democratic Republic (the)	LAK
LB	Lebanon	LBP
LC	Saint Lucia	XCD
LI	Liechtenstein	CHF
LK	Sri Lanka	LKR

**VOLUME 3 – Appendix 13: Country Codes (CDS)**

<b>Country Code</b>	<b>Country Name</b>	<b>Currency Code</b>
LR	Liberia	LRD
LS	Lesotho	ZAR
LT	Lithuania	EUR
LU	Luxembourg	EUR
LV	Latvia	EUR
LY	Libya	LYD
MA	Morocco	MAD
MC	Monaco	EUR
MD	Moldova (the Republic of)	MDL
ME	Montenegro	EUR
MF	Saint Martin (French part)	EUR
MG	Madagascar	MGA
MH	Marshall Islands (the)	USD
MK	Macedonia (the former Yugoslav Republic of)	MKD
ML	Mali	XOF
MM	Myanmar	MMK
MN	Mongolia	MNT
MO	Macao	MOP
MP	Northern Mariana Islands (the)	USD
MQ	Martinique	EUR
MR	Mauritania	MRO
MS	Montserrat	XCD
MT	Malta	EUR
MU	Mauritius	MUR
MV	Maldives	MVR
MW	Malawi	MWK
MX	Mexico	MXN
MY	Malaysia	MYR
MZ	Mozambique	MZN
NA	Namibia	NAD
NC	New Caledonia	XPF
NE	Niger (the)	XOF
NF	Norfolk Island	AUD
NG	Nigeria	NGN
NI	Nicaragua	NIO

**VOLUME 3 – Appendix 13: Country Codes (CDS)**

<b>Country Code</b>	<b>Country Name</b>	<b>Currency Code</b>
NL	Netherlands (the)	EUR
NO	Norway	NOK
NP	Nepal	NPR
NR	Nauru	AUD
NU	Niue	NZD
NZ	New Zealand	NZD
OM	Oman	OMR
PA	Panama	PAB
PE	Peru	PEN
PF	French Polynesia	XPF
PG	Papua New Guinea	PGK
PH	Philippines (the)	PHP
PK	Pakistan	PKR
PL	Poland	PLN
PM	Saint Pierre and Miquelon	EUR
PN	Pitcairn	NZD
PR	Puerto Rico	USD
PS	Palestine, State of	ILS
PT	Portugal	EUR
PW	Palau	USD
PY	Paraguay	PYG
QA	Qatar	QAR
RE	Réunion	EUR
RO	Romania	RON
RS	Serbia	RSD
RU	Russian Federation (the)	RUB
RW	Rwanda	RWF
SA	Saudi Arabia	SAR
SB	Solomon Islands	SBD
SC	Seychelles	SCR
SD	Sudan (the)	SDG
SE	Sweden	SEK
SG	Singapore	SGD
SH	Saint Helena, Ascension and Tristan da Cunha	SHP
SI	Slovenia	EUR

**VOLUME 3 – Appendix 13: Country Codes (CDS)**

<b>Country Code</b>	<b>Country Name</b>	<b>Currency Code</b>
SJ	Svalbard and Jan Mayen	NOK
SK	Slovakia	EUR
SL	Sierra Leone	SLL
SM	San Marino	EUR
SN	Senegal	XOF
SO	Somalia	SOS
SR	Suriname	SRD
SS	South Sudan	SSP
ST	Sao Tome and Principe	STD
SV	El Salvador	SVC
SX	Sint Maarten (Dutch part)	EUR
SY	Syrian Arab Republic	SYP
SZ	Swaziland	SZL
TC	Turks and Caicos Islands (the)	USD
TD	Chad	XAF
TF	French Southern Territories (the)	EUR
TG	Togo	XOF
TH	Thailand	THB
TJ	Tajikistan	TJS
TK	Tokelau	NZD
TL	Timor-Leste	USD
TM	Turkmenistan	TMT
TN	Tunisia	TND
TO	Tonga	TOP
TR	Turkey	TRY
TT	Trinidad and Tobago	TTD
TV	Tuvalu	AUD
TW	Taiwan (Province of China)	TWD
TZ	Tanzania, United Republic of	TZS
UA	Ukraine	UAH
UG	United States Minor Outlying Islands (the)	USD
US	United States of America (the)	USD
UY	Uruguay	UYI
UZ	Uzbekistan	UZS
VA	Holy See (the)	EUR

**VOLUME 3 – Appendix 13: Country Codes (CDS)**

Country Code	Country Name	Currency Code
VC	Saint Vincent and the Grenadines	XCD
VE	Venezuela (Bolivarian Republic of)	VEF
VG	Virgin Islands (British)	USD
VI	Virgin Islands (U.S.)	USD
VN	Vietnam	VND
VU	Vanuatu	VUV
WF	Wallis and Futuna	XPF
WS	Samoa	WST
XK	Kosovo	YUM
XL	Melilla	EUR
XS	Serbia	RSD
YE	Yemen	YER
YT	Mayotte	KMF
ZA	South Africa	ZAR
ZM	Zambia	ZMW
ZW	Zimbabwe	ZWL

**Table 2: Listed by Country Name:**

Country Name	Country Code	Currency Code
Afghanistan	AF	AFN
Åland Islands	AX	EUR
Albania	AL	ALL
Algeria	DZ	DZD
American Samoa	AS	USD
Andorra	AD	EUR
Angola	AO	AOA
Anguilla	AI	XCD
Antarctica	AQ	No universal currency
Antigua and Barbuda	AG	XCD
Argentina	AR	ARS
Armenia	AM	AMD
Aruba	AW	AWG
Australia	AU	AUD
Austria	AT	EUR
Azerbaijan	AZ	AZN



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<b>Country Name</b>	<b>Country Code</b>	<b>Currency Code</b>
Bahamas (the)	BS	BSD
Bahrain	BH	BHD
Bangladesh	BD	BDT
Barbados	BB	BBD
Belarus	BY	BYN
Belgium	BE	EUR
Belize	BZ	BZD
Benin	BJ	XOF
Bermuda	BM	BMD
Bhutan	BT	INR
Bolivia (Plurinational State of)	BO	BOB
Bonaire, Sint Eustatius and Saba	BQ	USD
Bosnia and Herzegovina	BA	BAM
Botswana	BW	BWP
Bouvet Island	BV	NOK
Brazil	BR	BRL
British Indian Ocean Territory (the)	IO	USD
Brunei Darussalam	BN	BND
Bulgaria	BG	BGN
Burkina Faso	BF	XOF
Burundi	BI	BIF
Cabo Verde	CV	CVE
Cambodia	KH	KHR
Cameroon	CM	XAF
Canada	CA	CAD
Cayman Islands (the)	KY	KYD
Central African Republic (the)	CF	XAF
Chad	TD	XAF
Chile	CL	CLP
China	CN	CNY
Christmas Island	CX	AUD
Cocos (Keeling) Islands (the)	CC	AUD
Colombia	CO	COP
Comoros (the)	KM	KMF
Congo (the Democratic Republic of the)	CD	CDF

**VOLUME 3 – Appendix 13: Country Codes (CDS)**

Country Name	Country Code	Currency Code
Congo (the)	CG	XAF
Cook Islands (the)	CK	NZD
Costa Rica	CR	CRC
Côte d'Ivoire	CI	XOF
Croatia	HR	HRK
Cuba	CU	CUP
Curaçao	CW	ANG
Cyprus	CY	EUR
Czechia	CZ	CZK
Denmark	DK	DKK
Djibouti	DJ	DJF
Dominica	DM	XCD
Dominican Republic (the)	DO	DOP
Ecuador	EC	USD
Egypt	EG	EGP
El Salvador	SV	SVC
Equatorial Guinea	GQ	XAF
Eritrea	ER	ERN
Estonia	EE	EUR
Ethiopia	ET	ETB
European Union	EU	EUR
Falkland Islands (the)	FK	FKP
Faroe Islands (the)	FO	DKK
Fiji	FJ	FJD
Finland	FI	EUR
France	FR	EUR
French Guiana	GF	EUR
French Polynesia	PF	XPF
French Southern Territories (the)	TF	EUR
Gabon	GA	XAF
Gambia (the)	GM	GMD
Georgia	GE	GEL
Germany	DE	EUR
Ghana	GH	GHS
Gibraltar	GI	GIP

**VOLUME 3 – Appendix 13: Country Codes (CDS)**

Country Name	Country Code	Currency Code
Greece	GR	EUR
Greenland	GL	DKK
Grenada	GD	XCD
Guadeloupe	GP	EUR
Guam	GU	USD
Guatemala	GT	GTQ
Guernsey	GG	GBP
Guinea	GN	GNF
Guinea-Bissau	GW	XOF
Guyana	GY	GYD
Haiti	HT	HTG
Heard Island and McDonald Islands	HM	AUD
Holy See (the)	VA	EUR
Honduras	HN	HNL
Hong Kong	HK	HKD
Hungary	HU	HUF
Iceland	IS	ISK
India	IN	INR
Indonesia	ID	IDR
Iran (Islamic Republic of)	IR	IRR
Iraq	IQ	IQD
Ireland	IE	EUR
Isle of Man	IM	GBP
Israel	IL	ILS
Italy	IT	EUR
Jamaica	JM	JMD
Japan	JP	JPY
Jersey	JE	GBP
Jordan	JO	JOD
Kazakhstan	KZ	KZT
Kenya	KE	KES
Kiribati	KI	AUD
Korea (the Democratic People's Republic of)	KP	KPW
Korea (the Republic of)	KR	KRW
Kosovo	XK	YUM

**VOLUME 3 – Appendix 13: Country Codes (CDS)**

<b>Country Name</b>	<b>Country Code</b>	<b>Currency Code</b>
Kuwait	KW	KWD
Kyrgyzstan	KG	KGS
Lao People's Democratic Republic (the)	LA	LAK
Latvia	LV	EUR
Lebanon	LB	LBP
Lesotho	LS	ZAR
Liberia	LR	LRD
Libya	LY	LYD
Liechtenstein	LI	CHF
Lithuania	LT	EUR
Luxembourg	LU	EUR
Macao	MO	MOP
Macedonia (the former Yugoslav Republic of)	MK	MKD
Madagascar	MG	MGA
Malawi	MW	MWK
Malaysia	MY	MYR
Maldives	MV	MVR
Mali	ML	XOF
Malta	MT	EUR
Marshall Islands (the)	MH	USD
Martinique	MQ	EUR
Mauritania	MR	MRO
Mauritius	MU	MUR
Mayotte	YT	KMF
Melilla	XL	EUR
Mexico	MX	MXN
Micronesia (Federated States of)	FM	USD
Moldova (the Republic of)	MD	MDL
Monaco	MC	EUR
Mongolia	MN	MNT
Montenegro	ME	EUR
Montserrat	MS	XCD
Morocco	MA	MAD
Mozambique	MZ	MZN
Myanmar	MM	MMK

**VOLUME 3 – Appendix 13: Country Codes (CDS)**

Country Name	Country Code	Currency Code
Namibia	NA	NAD
Nauru	NR	AUD
Nepal	NP	NPR
Netherlands (the)	NL	EUR
New Caledonia	NC	XPF
New Zealand	NZ	NZD
Nicaragua	NI	NIO
Niger (the)	NE	XOF
Nigeria	NG	NGN
Niue	NU	NZD
Norfolk Island	NF	AUD
Northern Mariana Islands (the)	MP	USD
Norway	NO	NOK
Oman	OM	OMR
Pakistan	PK	PKR
Palau	PW	USD
Palestine, State of	PS	ILS
Panama	PA	PAB
Papua New Guinea	PG	PGK
Paraguay	PY	PYG
Peru	PE	PEN
Philippines (the)	PH	PHP
Pitcairn	PN	NZD
Poland	PL	PLN
Portugal	PT	EUR
Puerto Rico	PR	USD
Qatar	QA	QAR
Réunion	RE	EUR
Romania	RO	RON
Russian Federation (the)	RU	RUB
Rwanda	RW	RWF
Saint Barthélemy	BL	EUR
Saint Helena, Ascension and Tristan da Cunha	SH	SHP
Saint Kitts and Nevis	KN	XCD
Saint Lucia	LC	XCD

**VOLUME 3 – Appendix 13: Country Codes (CDS)**

<b>Country Name</b>	<b>Country Code</b>	<b>Currency Code</b>
Saint Martin (French part)	MF	EUR
Saint Pierre and Miquelon	PM	EUR
Saint Vincent and the Grenadines	VC	XCD
Samoa	WS	WST
San Marino	SM	EUR
Sao Tome and Principe	ST	STD
Saudi Arabia	SA	SAR
Senegal	SN	XOF
Serbia	RS	RSD
Serbia	XS	RSD
Seychelles	SC	SCR
Sierra Leone	SL	SLL
Singapore	SG	SGD
Sint Maarten (Dutch part)	SX	EUR
Slovakia	SK	EUR
Slovenia	SI	EUR
Solomon Islands	SB	SBD
Somalia	SO	SOS
South Africa	ZA	ZAR
South Georgia and the South Sandwich Islands	GS	No universal currency
South Sudan	SS	SSP
Spain	ES	EUR
Sri Lanka	LK	LKR
Sudan (the)	SD	SDG
Suriname	SR	SRD
Svalbard and Jan Mayen	SJ	NOK
Swaziland	SZ	SZL
Sweden	SE	SEK
Switzerland	CH	CHF
Syrian Arab Republic	SY	SYP
Taiwan (Province of China)	TW	TWD
Tajikistan	TJ	TJS
Tanzania, United Republic of	TZ	TZS
Thailand	TH	THB
Timor-Leste	TL	USD

**VOLUME 3 – Appendix 13: Country Codes (CDS)**

Country Name	Country Code	Currency Code
Togo	TG	XOF
Tokelau	TK	NZD
Tonga	TO	TOP
Trinidad and Tobago	TT	TTD
Tunisia	TN	TND
Turkey	TR	TRY
Turkmenistan	TM	TMT
Turks and Caicos Islands (the)	TC	USD
Tuvalu	TV	AUD
Ukraine	UA	UAH
United Arab Emirates (the)	AE	AED
United Kingdom of Great Britain and Northern Ireland (the)	GB	GBP
United States Minor Outlying Islands (the)	UG	USD
United States of America (the)	US	USD
Uruguay	UY	UYI
Uzbekistan	UZ	UZS
Vanuatu	VU	VUV
Venezuela (Bolivarian Republic of)	VE	VEF
Vietnam	VN	VND
Virgin Islands (British)	VG	USD
Virgin Islands (U.S.)	VI	USD
Wallis and Futuna	WF	XPF
Western Sahara	EH	MAD
Yemen	YE	YER
Zambia	ZM	ZMW
Zimbabwe	ZW	ZWL

**Table 3: Non-Standard Country Codes and their Definitions**

Non-Standard Country Codes	Non-Standard Country Code Definition	Currency Code to be used with Non-Standard Country Codes
QP	High seas (Maritime domain outside of territorial waters)	GBP
QQ	Stores and provisions (General)	GBP
QR	Stores and provisions within the framework of intra-EU trade	GBP

**VOLUME 3 – Appendix 13: Country Codes (CDS)**

<b>Non-Standard Country Codes</b>	<b>Non-Standard Country Code Definition</b>	<b>Currency Code to be used with Non-Standard Country Codes</b>
QS	Stores and provisions within the framework of trade with Third Countries	GBP
QU	Countries and territories not specified (General)	GBP
QV	Countries and territories not specified within the framework of intra-EU trade	GBP
QW	Countries and territories not specified within the framework of trade with third countries	GBP
QX	Countries and territories not specified for commercial or military reasons (General)	GBP
QY	Countries and territories not specified for commercial or military reasons in the framework of intra-EU trade	GBP
QZ	Countries and territories not specified for commercial or military reasons in the framework of trade with third countries	GBP
ZB	Continental Shelf (NW European) – Belgian Sector	EUR
ZD	Continental Shelf (NW European) - Danish Sector	DKK
ZE	Continental Shelf (NW European) - Irish Sector	EUR
ZF	Continental Shelf (NW European) - French Sector	EUR
ZG	Continental Shelf (NW European) - German Sector	EUR
ZH	Continental Shelf (NW European) - Netherlands Sector	EUR
ZN	Continental Shelf (NW European) - Norwegian Sector	NOK
ZU	Continental Shelf (NW European) - United Kingdom Sector	GBP



**Appendix 14: D.E. 5/12: UK Customs Office List (COL) codes**

This Appendix contains a list of the UK Customs Office List (COL) codes for the UK to be used in Data element (D.E.) 5/12.

Codes for Customs Offices/ Supervising Offices in other Member States may be found in the [EUs Customs Office List](#).

REGION	CITY	USUAL NAME	COL code
NORTH	. FAX 00443000 588462	CENTRAL COMMUNITY TRANSIT OFFICE	GB000001
CENTRAL	BIRMINGHAM	BIRMINGHAM AIRPORT	GB000011
NORTHERN IRELAND	.	BELFAST INTERNATIONAL AIRPORT	GB000014
SOUTH	BRISTOL	UKBF, BRISTOL INTERNATIONAL AIRPORT	GB000029
SOUTH	HARWICH	AVONMOUTH 1	GB000033
SOUTH	.	DOVER (OTS) FREIGHT CLEARANCE	GB000040
SOUTH	.	FOLKESTONE	GB000041
SOUTH	.	SHEERNESS	GB000045
SOUTH	RAMSGATE	RAMSGATE	GB000047
WALES	.	NEWPORT	GB000049
CENTRAL	FELIXSTOWE	FELIXSTOWE	GB000051
CENTRAL	.	HARWICH	GB000052
CENTRAL	.	IPSWICH PORT	GB000053
CENTRAL	.	GREAT YARMOUTH	GB000054
CENTRAL	.	KING'S LYNN	GB000055
SCOTLAND	.	ROSYTH	GB000057
CENTRAL	.	NORWICH AIRPORT	GB000058
SCOTLAND	.	GRANGEMOUTH	GB000059
SOUTH	DOVER	DOVER/FOLKESTONE EUROTUNNEL FREIGHT	GB000060
SCOTLAND	.	SCRABSTER	GB000062
SCOTLAND	ABERDEEN	SCOTLAND INLAND AUTH. CEE/COR	GB000063
SCOTLAND	PAISLEY	SCOTLAND FRONTIER	GB000067
SCOTLAND	.	PRESTWICK AIRPORT	GB000070
NORTH	HULL	HULL	GB000072
NORTH	.	GRIMSBY	
NORTH	IMMINGHAM	IMMINGHAM	GB000074
NORTH	LIVERPOOL	LIVERPOOL, SEAFORTH S2 BERTH	GB000080

**VOLUME 3 – Appendix 14: UK Customs Office List Codes (CDS)**

REGION	CITY	USUAL NAME	COL code
NORTH	LEEDS	UK NORTH AUTH CONSIGNOR/NEES	GB000081
LONDON	HOUNSLOW	LONDON HEATHROW CARGO	GB000084
LONDON	GATWICK AIRPORT	LONDON GATWICK AIRPORT CARGO DIST.	GB000085
NORTH	LEEDS	LEEDS BRADFORD AIRPORT	GB000087
CENTRAL	.	SOUTHEND AIRPORT	GB000091
CENTRAL	TILBURY	TILBURY	GB000093
NORTH	.	NEWCASTLE AIRPORT	GB000098
SOUTH	.	THAMES EUROPORT (DIFT)	GB000099
LONDON	LUTON	LUTON AIRPORT FCT	GB000102
SOUTH	.	FALMOUTH	GB000108
LONDON	.	NORTHOLT AIRPORT	GB000119
LONDON	LONDON HEATHROW, HOUNSLOW	LONDON HEATHROW AIRPORT (BAGGAGE)	GB000120
LONDON	STANSTED	STANSTED AIRPORT FCT	GB000121
WALES	BARRY, NR. CARDIFF	CARDIFF INTERNATIONAL AIRPORT	GB000122
WALES	.	SWANSEA	GB000123
WALES	.	HOLYHEAD	GB000124
WALES	.	BARRY DOCK	GB000125
WALES	.	PEMBROKE DOCK	GB000126
SCOTLAND	.	EDINBURGH AIRPORT	GB000128
LONDON	LONDON	LONDON CITY AIRPORT	GB000130
NORTHERN IRELAND	.	GEORGE BEST (BELFAST CITY)	GB000140
NORTHERN IRELAND	BELFAST	BELFAST EPU	GB000142
CENTRAL	.	PURFLEET THAMES TERMINAL	GB000149
SOUTH	.	THAMESPORT	GB000150
SOUTH	READING	READING	GB000155
CENTRAL	STANFORD-LE-HOPE, ESSEX	LONDON GATEWAY PORT	GB000170
NORTH	MANCHESTER AIRPORT	MANCHESTER	GB000191
NORTH	NEWCASTLE APT, NEWCASTLE-UPON- TYNE	NEWCASTLE-UPON-TYNE	GB000218
NORTH	MIDDLESBROUGH	TEESPORT	GB000219

**VOLUME 3 – Appendix 14: UK Customs Office List Codes (CDS)**

REGION	CITY	USUAL NAME	COL code
CENTRAL	.	BOSTON	GB000244
CENTRAL	CASTLE DONINGTON, DERBY	UKBA EAST MIDLANDS AIRPORT	GB000245
CENTRAL	LEEDS	UK SOUTH AUTH CONSIGNOR/NEES	GB000246
SOUTH	.	PLYMOUTH	GB000250
SOUTH	SOUTHAMPTON	SOUTHAMPTON	GB000290
SOUTH	.	POOLE FERRY TERMINAL	GB000291
SOUTH	PORTSMOUTH	PORTSMOUTH	GB000292
SOUTH	.	EXETER AIRPORT	GB000297
WALES	LLANISHEN, CARDIFF	CARDIFF	GB000328
NORTH	.	SALFORD NATIONAL CLEARANCE HUB	GB000383
LONDON	LONDON	LONDON SOUTH BANK	GB000392
SCOTLAND	.	ABERDEEN AIRPORT	GB000411
SCOTLAND	.	PETERHEAD	GB000416
SCOTLAND	.	ABERDEEN	GB000434
ISLE OF MAN	DOUGLAS, ISLE OF MAN	ISLE OF MAN CUSTOMS & EXCISE	GB000450
CHANNEL ISLANDS	ST PETER PORT, GUERNSEY	GUERNSEY CUSTOMS & EXCISE	GB000461
CHANNEL ISLANDS	JERSEY, CHANNEL ISLANDS	JERSEY CUSTOMS & IMMIGRATION	GB000465
SOUTH	.	CHATHAM	GB000480
CENTRAL	COVENTRY	COVENTRY INTERNATIONAL HUB	GB000500
LONDON	SLOUGH	HWDC LANGLEY	GB000501
CENTRAL	.	FORDS JETTY	GB000921
SCOTLAND	.	LERWICK	GB001016
NORTH	.	BARROW IN FURNESS	GB003010
NORTH	.	BERWICK UPON TWEED	GB003020
NORTH	.	BLACKPOOL INTERNATIONAL AIRPORT	GB003030
SCOTLAND	.	GLASGOW DOCKS	GB003040
SOUTH	.	PLYMOUTH DOCKS	GB003050
SOUTH	.	BOURNEMOUTH (HURN) AIRPORT	GB003060
CENTRAL	.	BRIZE NORTON	GB003070
CENTRAL	.	CAMBRIDGE AIRPORT	GB003080

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REGION	CITY	USUAL NAME	COL code
SOUTH	.	SOUTHAMPTON (EASTLEIGH) AIRPORT	GB003090
SCOTLAND	.	DUNDEE (SEA)	GB003100
SOUTH	.	FARNBOROUGH AIRPORT	GB003110
CENTRAL	.	GLOUCESTER (STAVERTON) AIRPORT	GB003120
NORTH	.	HUMBERSIDE INTERNATIONAL AIRPORT	GB003130
NORTH	.	HARTLEPOOL	GB003140
SCOTLAND	.	INVERNESS	GB003150
SOUTH	.	KEMBLE AIRPORT	GB003160
SCOTLAND	.	KIRKWALL (ORKNEY ISLANDS)	GB003170
NORTH	.	DURHAM TEES VALLEY (TEESIDE APT)	GB003180
NORTH	.	LIVERPOOL JOHN LENNON AIRPORT	GB003190
LONDON	.	LONDON ASHFORD (LYDD) AIRPORT	GB003200
NORTHERN IRELAND	.	LONDONDERRY	GB003210
NORTH	.	MANCHESTER DOCKS	GB003220
CENTRAL	.	OXFORD (KIDLINGTON) AIRPORT	GB003230
SCOTLAND	.	PORTREE (ISLE OF SKYE)	GB003240
SOUTH	.	NEWHAVEN	GB003250
SCOTLAND	.	STORNOWAY (ISLE OF LEWIS)	GB003260
SCOTLAND	.	STORNOWAY AIRPORT	GB003270
NORTH	.	WORKINGTON	GB003280
LONDON	.	BIGGIN HILL	GB003290
SCOTLAND	GLASGOW	GLASGOW	GB004098
-	.	APPLEDORE, C/O NATIONAL SIMPS TEAM	GB005010
-	.	BRIDGWATER, C/O NATIONAL SIMPS TEAM	GB005020
-	.	DAGENHAM C/O NATIONAL SIMPS TEAM	GB005030
-	.	DARTFORD, C/O NATIONAL SIMPS TEAM	GB005040
-	.	GREENOCK, C/O SIMPS TEAM	GB005050
-	.	LANGSTONE, C/O SIMPS TEAM	GB005060
-	.	LONDON, C/O SIMPS TEAM	GB005070

**VOLUME 3 – Appendix 14: UK Customs Office List Codes (CDS)**

REGION	CITY	USUAL NAME	COL code
-	.	MIDDLESBROUGH, C/O SIMPS TEAM	GB005080
-	.	NEATH, C/O SIMPS TEAM	GB005090
-	.	PENRHYN, C/O SIMPS TEAM	GB005100
-	.	RIDHAM, C/O SIMPS TEAM	GB005110
-	.	ROCHESTER, C/O SIMPS TEAM	GB005120
-	.	SHOREHAM, C/O SIMPS TEAM	GB005130
-	.	SOUTH SHIELDS, C/O SIMPS TEAM	GB005140
-	.	WARRENPOINT	GB005160
-	.	KILLINGHOLME	GB005170
-	.	MONTROSE	GB005180
-	.	PORTBURY	GB005190
-	HARWICH	FISHGUARD	GB005200
-	HARWICH	HEYSHAM	GB005210
-	CARDIFF	EORI TEAM HMRC	GBEORI01
NORTHERN IRELAND	BELFAST	DORCHESTER HOUSE	GBREX001
NORTH	LEEDS	PETER BENNETT HOUSE	GBREX002
CENTRAL	HARWICH	SOUTHEND DIRECT EXPORTS	GBSOU001



**Appendix 15: D.E. 5/21: Place of Loading**

This Appendix provides details of the relevant Foreign Airport Zones, percentages of air freight costs to be included in the customs value and the Airport Codes to be declared in D.E. 5/21 as the Place (Airport) of Loading.

The Appendix is broken into two parts:

- Appendix 15A: D.E. 5/21: Foreign Airport Zones and Percentages
- Appendix 15B: D.E. 5/21: Airport Codes





**Appendix 15A: D.E. 5/21: Foreign Airport Zones and Percentages**

This Appendix provides details of the Foreign Airport Zones and the corresponding percentage of Air Transport Costs that will be included in the customs value for duty calculation purposes. This Appendix is to be used with Data Element (D.E.) 5/21 Place of Loading to declare the Airport of Loading for the goods.

When goods are imported by air into the UK, that part of the air transport costs covering the distance flown inside the EU is excluded from the value for duty.

CDS calculates the appropriate deduction, using the percentages attached to the Airport of Loading code, excluding it from the customs value for duty but includes it in the value for VAT.

The following table contains a list of the percentages of the air freight costs that will be dutiable in column 2:

<b>Country of dispatch</b>	<b>Percentage of air transport costs to be included in the customs value</b>
<i>Zone A</i> Canada, United States of America and Greenland	70
<i>Zone B</i> Canada, United States of America, Central America and South America	78
<i>Zone C</i> United States of America	89
<i>Zone D</i> Africa	33
<i>Zone E</i> Africa	50
<i>Zone F</i> Africa	61
<i>Zone G</i> Africa	74
<i>Zone H</i> Asia	27
<i>Zone I</i> Asia	43
<i>Zone J</i> Asia	46
<i>Zone K</i> Asia	57
<i>Zone L</i> Asia	70
<i>Zone M</i> Asia	83
<i>Zone N</i> Australia and Oceania	79
<i>Zone O</i> Europe, non-EU countries	30
<i>Zone P</i> Europe, non-EU countries	15
<i>Zone Q</i> Europe, non-EU countries	5
Zone French Overseas Departments	0



**Appendix 15B: D.E. 5/21: Airport Codes**

This Appendix provides details of the codes to be declared in Data Element 5/21 (Place of Loading) to identify the Airport of Loading on the import declaration.

Enter the 3-alpha IATA airport code shown on the air waybill which matches the codes listed in Column 1

Where the goods were shipped from an airport not listed in this Appendix, the code for the nearest listed airport must be used.

For consignments transhipped via another Member State, the airport of loading for the journey to the EU (third country airport) should be declared rather than the EU airport of transhipment.

<b>Airport IATA Code</b>	<b>Location of Airport</b>	<b>Name of Airport (where Listed)</b>	<b>Country</b>	<b>Zone</b>	<b>Percentage of Freight Liable to Import Duty</b>
ABE	Allentown, PA	Lehigh Valley Intl	United States	A	70%
ACY	Atlantic City	Atlantic City Intl	United States	A	70%
ALB	Albany	Albany Intl	United States	A	70%
ATL	Atlanta	Hartsfield-Jackson	United States	A	70%
ATW	Appleton	Appleton International	United States	A	70%
AVP	Wilkes-Barre/ Scranton,	Wilkes-Barre/Scranton International Airport	United States	A	70%
AZO	Kalamazoo/Battle Creek, MI	Kalamazoo/Battle Creek Intl Airport	United States	A	70%
BDA	Bermuda	L.F. Wade International	Bermuda	A	70%
BDL	Windsor Locks	Bradley International	United States	A	70%
BGR	Bangor, Maine, ME	Bangor Intl Airport	United States	A	70%
BHM	Birmingham, AL	Birmingham Shuttleworth Intl	United States	A	70%
BNA	Nashville	Nashville International	United States	A	70%
BOS	Boston	Logan International	United States	A	70%
BTV	Burlington, VT	Burlington Intl	United States	A	70%
BUF	Buffalo	Buffalo Niagara Intl	United States	A	70%
BWI	Baltimore	Washington Int	United States	A	70%
CAK	Akron/Canton	Metropolitan Area	United States	A	70%
CHI	Chicago	Chicago FSS	United States	A	70%
CHS	Charleston	Charleston Intl	United States	A	70%
CLE	Cleveland	Hopkins International	United States	A	70%
CLT	Charlotte	Douglas	United States	A	70%

**VOLUME 3 – Appendix 15B: Airport Codes (CDS)**

<b>Airport IATA Code</b>	<b>Location of Airport</b>	<b>Name of Airport (where Listed)</b>	<b>Country</b>	<b>Zone</b>	<b>Percentage of Freight Liable to Import Duty</b>
CMH	Columbus	Port Columbus Intl	United States	A	70%
CVG	Cincinnati	Northern Kentucky	United States	A	70%
DAY	Dayton, OH	Dayton Intl	United States	A	70%
DCA	Washington	Ronald Reagan National	United States	A	70%
DET	Detroit	Colman A Young Intl	United States	A	70%
DLH	Duluth/Superior	Duluth Intl	United States	A	70%
DSM	Des Moines	Des Moines Intl	United States	A	70%
DTT	Detroit	Metropolitan Area	United States	A	70%
EAU	Eau Claire	Chippewa Valley	United States	A	70%
ERI	Erie	Erie Intl	United States	A	70%
EWR	New York - Newark	Newark Liberty Intl	United States	A	70%
FCM	Minneapolis	Flying cloud	United States	A	70%
FNT	Flint, MI	Bishop Intl	United States	A	70%
FSP	Saint-Pierre	St. Pierre, NF	Canada	A	70%
FWA	Fort Wayne	Fort Wayne Intl	United States	A	70%
GRB	Green Bay, WI	Austin Straubel Intl	United States	A	70%
GRR	Grande Rapids	Gerald R Ford Intl	United States	A	70%
GSO	Greensboro/Winston Salem, NC	Piedmont Triad Intl	United States	A	70%
GSP	Greenville-Spartanburg	Greenville/Spartanburg Intl	United States	A	70%
HSV	Huntsville	Huntsville Intl	United States	A	70%
HUF	Terre Haute	Terre Haute Intl	United States	A	70%
IAD	Washington	Dulles Intl	United States	A	70%
IAG	Niagara Falls	Niagara Falls Intl	United States	A	70%
ILM	Wilmington	Wilmington Intl	United States	A	70%
IND	Indianapolis	Indianapolis Intl	United States	A	70%
JFK	New York	John F Kennedy Intl	United States	A	70%
LAN	Lansing	Capital Region Intl	United States	A	70%
LEX	Lexington	Blue Grass	United States	A	70%
LGA	New York	La Guardia	United States	A	70%
LOU	Louisville	Bowman field	United States	A	70%

**VOLUME 3 – Appendix 15B: Airport Codes (CDS)**

<b>Airport IATA Code</b>	<b>Location of Airport</b>	<b>Name of Airport (where Listed)</b>	<b>Country</b>	<b>Zone</b>	<b>Percentage of Freight Liable to Import Duty</b>
MCI	Kansas City	Kansas City Intl	United States	A	70%
MDT	Harrisburg	Harrisburg Intl	United States	A	70%
MDW	Chicago	Midway	United States	A	70%
MEM	Memphis	Memphis Intl	United States	A	70%
MIC	Minneapolis	Crystal	United States	A	70%
MKC	Kansas City	Charles B Wheeler	United States	A	70%
MKE	Milwaukee	General Mitchell	United States	A	70%
MLI	Moline	Quad City Intl	United States	A	70%
MSP	Minneapolis	St Paul Intl	United States	A	70%
MSY	New Orleans	Louis Armstrong	United States	A	70%
NEW	New Orleans	Lakefront	United States	A	70%
NYC	New York	Metropolitan Area	United States	A	70%
ORD	Chicago	O Hare International	United States	A	70%
ORF	Norfolk	Norfolk Intl	United States	A	70%
PHL	Philadelphia	Philadelphia Intl	United States	A	70%
PIT	Pittsburgh	Pittsburgh Intl	United States	A	70%
PNE	Philadelphia North	North East Philadelphia	United States	A	70%
PVD	Providence	T. F. Intl	United States	A	70%
PWM	Portland	Portland Intl	United States	A	70%
RDU	Durham	Raleigh-Durham Intl	United States	A	70%
RFD	Rockford	Chicago Rockford Intl	United States	A	70%
RIC	Richmond	Richmond Intl	United States	A	70%
ROC	Rochester	Greater Rochester Intl	United States	A	70%
SAV	Savannah	Savannah/Hilton Head Intl	United States	A	70%
SBN	South	South Bend Intl	United States	A	70%
SBY	Salisbury	Salisbury Ocean City Wicomico County	United States	A	70%
SDF	Louisville	Standiford Field	United States	A	70%
SFJ	Soendre	Soendre Stroemfjord	Greenland	A	70%
SGF	Springfield	Springfield-Branson Rg	United States	A	70%
STL	St Louis	Lambert-St Louis Intl	United States	A	70%

**VOLUME 3 – Appendix 15B: Airport Codes (CDS)**

<b>Airport IATA Code</b>	<b>Location of Airport</b>	<b>Name of Airport (where Listed)</b>	<b>Country</b>	<b>Zone</b>	<b>Percentage of Freight Liable to Import Duty</b>
SWF	Newburgh	Stewart Intl	United States	A	70%
SYR	Syracuse	Syracuse Hancock Intl	United States	A	70%
TLH	Tallahassee	Tallahassee Intl	United States	A	70%
UAK	Narsarsuaq	Narsarsuaq	Greenland	A	70%
WAS	Washington	Metropolitan Area	United States	A	70%
YFC	Fredericton	Fredericton Intl	Canada	A	70%
YHM	Hamilton	John C Munro Hamilton Intl	Canada	A	70%
YHZ	Halifax	Halifax Stanfield Intl	Canada	A	70%
YMX	Montreal	Mirabel	Canada	A	70%
YOW	Ottawa	MacDonald-Cartier International	Canada	A	70%
YQB	Quebec	Jean Lesage Intl	Canada	A	70%
YQG	Windsor	Windsor Intl	Canada	A	70%
YQM	Moncton	Greater Moncton Intl	Canada	A	70%
YQT	Thunder	Thunder Bay Intl	Canada	A	70%
YQX	Gander	Gander international	Canada	A	70%
YTO	Toronto	Metropolitan Area	Canada	A	70%
YTZ	Toronto	Toronto Island/Billy Bishop	Canada	A	70%
YUL	Montreal	Pierre Elliott Intl	Canada	A	70%
YXU	London	Metropolitan Area	Canada	A	70%
YYC	Calgary	Calgary Intl	Canada	A	70%
YYT	St John's	St. John's Intl	Canada	A	70%
YYZ	Toronto	Pearson International	Canada	A	70%
AAX	Araxa	Araxa Airport	Brazil	B	78%
ABQ	Albuquerque	Albuquerque Intl	United States	B	78%
ABR	Aberdeen	Aberdeen Regional	United States	B	78%
ACA	Acapulco	General Juan N Alvarez Intl	Mexico	B	78%
ADZ	San Andres Island	Gustavo Rojas Pinilla International Airport	Colombia	B	78%
AEP	Buenas Aires	Airpt Jorge Newbery	Argentina	B	78%

**VOLUME 3 – Appendix 15B: Airport Codes (CDS)**

<b>Airport IATA Code</b>	<b>Location of Airport</b>	<b>Name of Airport (where Listed)</b>	<b>Country</b>	<b>Zone</b>	<b>Percentage of Freight Liable to Import Duty</b>
AGU	Aguascalientes	Lic. Jesús Terán Peredo International	Mexico	B	78%
ALT	Alenquer	Alenquer Airport	Brazil	B	78%
AMA	Amarillo, Texas, TX	Rick Husband Amarillo International Airport	United States	B	78%
ANF	Antofagasta	Cerro Moreno	Chile	B	78%
ANU	Antigua	V.C. Bird Intl	Antigua and Barbuda	B	78%
ASI	Ascension	RAF Ascension Island	Ascension	B	78%
ASU	Asancion	Silvio Petarossi	Paraguay	B	78%
AUS	Austin	Austin-Bergstrom Intl	United States	B	78%
AXA	Anguilla	Clayton J. Lloyd Intl	Anguilla	B	78%
BAQ	Barranquilla	Ernesto Cortissoz	Colombia	B	78%
BEL	Belem	Val de Cans	Brazil	B	78%
BGA	Bucaramanga	Palonegro Intl	Colombia	B	78%
BGI	Bridgetown	Granley Adams Int	Barbados	B	78%
BHZ	Belo Horizonte	Metropolitan Area	Brazil	B	78%
BIL	Billings	Billings Logan Intl	United States	B	78%
BJX	Leon	Del Bajio Intl	Mexico	B	78%
BLA	Barcelona	Gen Jose Antonio Anzoategui	Venezuela	B	78%
BLI	Bellingham, WA	Bellingham Intl	United States	B	78%
BNU	Blumenau	Blumenau Airport	Brazil	B	78%
BOG	Bogota	El Dorado Intl	Colombia	B	78%
BQN	Auquadilla	Rafael Hernandez	Puerto Rico	B	78%
BRA	Barreiras	Barreiras Airport	Brazil	B	78%
BRC	San Carlos de Bariloche	San Carlos de Bariloche Intl	Argentina	B	78%
BSB	Brasilia	Pres. Juscelino Kubitschek Intl	Brazil	B	78%
BUE	Buenos Aires	Metropolitan Area	Argentina	B	78%
BVB	Boa Vista	Boa Vista International	Brazil	B	78%
BZE	Belize City	Philip SW Goldson Int	Belize	B	78%
BZN	Bozeman, MT	Yellowstone Intl	United States	B	78%

**VOLUME 3 – Appendix 15B: Airport Codes (CDS)**

<b>Airport IATA Code</b>	<b>Location of Airport</b>	<b>Name of Airport (where Listed)</b>	<b>Country</b>	<b>Zone</b>	<b>Percentage of Freight Liable to Import Duty</b>
CAP	Cap Haitien	Cap-Haitien	Haiti	B	78%
CBB	Cochabamba	Jorge Wilsterman Intl	Bolivia	B	78%
CCP	Concepcion	Carriel Sur	Chile	B	78%
CCS	Caracas	Simon Bolivar	Venezuela	B	78%
CCZ	Chub Cay	Chub Cay Intl	Bahamas	B	78%
CEN	Ciudad Obregon	Ciudad Obregon Intl	Mexico	B	78%
CFG	Cienfuegos	Jamie Gonzalez	Cuba	B	78%
CGB	Cuiaba	Marechal Rondon Intl	Brazil	B	78%
CGH	Sao Paulo	Congonhas	Brazil	B	78%
CGR	Campo Grande	Campo Grande Intl	Brazil	B	78%
CJS	Ciudad Juarez	Abraham Gonzalez Intl	Mexico	B	78%
CKS	Carajas	Carajas Airport	Brazil	B	78%
CLM	Port Angeles	William R Fairchild Int	United States	B	78%
CLO	Cali	Alfonso B Aragon	Colombia	B	78%
CME	Cuidad del Carmen	Cuidad del Carmen Intl	Mexico	B	78%
CMM	Carmelita	Carmelita Airport	Guatemala	B	78%
CNA	Cananea	Cananea National	Mexico	B	78%
CNF	Belo Horizonte	Tancredo Neves Intl	Brazil	B	78%
COC	Concordia	Comodoro Pierrestegui Airport	Argentina	B	78%
COR	Cordoba	Ingemiero Aeronautico Ambrosio L.B Taravella Intl	Argentina	B	78%
CRP	Corpus Christi	Corpus Christi Intl	United States	B	78%
CTG	Cartagena	Rafeal Nunez	Colombia	B	78%
CUL	Culiacan	Bachigualato Federal Intl	Mexico	B	78%
CUN	Cancun	Cancun Intl	Mexico	B	78%
CUR	Curacao	Curacao International	Netherlands Antilles	B	78%
CUU	Chihuahua	Gen Fierro Villalobos	Mexico	B	78%
CVM	Ciudad Victoria	Gen Pedro J Mendez Intl	Mexico	B	78%
CWB	Curitiba	Alfonso Pena	Brazil	B	78%



**VOLUME 3 – Appendix 15B: Airport Codes (CDS)**

<b>Airport IATA Code</b>	<b>Location of Airport</b>	<b>Name of Airport (where Listed)</b>	<b>Country</b>	<b>Zone</b>	<b>Percentage of Freight Liable to Import Duty</b>
CZA	Chichen Itza	Chichen Itza Intl	Mexico	B	78%
CZM	Cozumel	Cozumel Intl	Mexico	B	78%
DAB	Daytona Beach, FL	Daytona Beach Intl	United States	B	78%
DAL	Dallas	Love Field	United States	B	78%
DEN	Denver	Denver International	United States	B	78%
DFW	Dallas	Fort Worth	United States	B	78%
DOM	Dominica	Douglas-Charles Airport	Dominica	B	78%
EFD	Houston	Ellington Field	United States	B	78%
EIS	Beef Island	Terrance B Lettsome	Virgin Islands (British)	B	78%
ELP	El Paso	El Paso Intl	United States	B	78%
EYW	Key West	Key West Intl	United States	B	78%
EZE	Buenos Aires	Ministro Pistarini	Argentina	B	78%
FAT	Fresno, CA	Fresno Yosemite Intl	United States	B	78%
FCA	Kalispell, MT	Glacier Park Intl	United States	B	78%
FLL	Fort Lauderdale/ Hollywood	Fort Lauderdale/ Hollywood Intl	United States	B	78%
FLN	Florianopolis	Hercilio Luz	Brazil	B	78%
FOR	Fortaleza	Pinto Martins	Brazil	B	78%
FPO	Grand Bahama	Grand Bahama Intl	Bahamas	B	78%
GCM	Grand Cayman	Owen Roberts Intl	Cayman Islands	B	78%
GDL	Guadalajara	Miguel Hidal	Mexico	B	78%
GEG	Spokane	Spokane Intl	United States	B	78%
GEO	Georgetown	Cheddi Jagan Intl	Guyana	B	78%
GIG	Rio de Janeiro	Galeao Intl	Brazil	B	78%
GND	Grenada	Maurice Bishop Intl	Grenada	B	78%
GPT	Gulfport/Biloxi	Gulfport/Biloxi Intl	United States	B	78%
GRU	Sao Paulo	Guarulhos Intl	Brazil	B	78%
GTF	Great Falls	Great Falls Intl	United States	B	78%
GUA	Guatemala City	La Aurora	Guatemala	B	78%
GYE	Guayaquil	Jose Joaquin de Olmedo Intl	Ecuador	B	78%

**VOLUME 3 – Appendix 15B: Airport Codes (CDS)**

<b>Airport IATA Code</b>	<b>Location of Airport</b>	<b>Name of Airport (where Listed)</b>	<b>Country</b>	<b>Zone</b>	<b>Percentage of Freight Liable to Import Duty</b>
HAV	Havana	Jose Marti Intl	Cuba	B	78%
HMO	Hermosillo	Gen. Pesqueira Garcia Intl	Mexico	B	78%
HOG	Holguin	Frank Pais	Cuba	B	78%
HOU	Houston	William P Hobby	United States	B	78%
HRL	Harlington/South Padre Island, TX	Valley Intl	United States	B	78%
HUG	Huehuetenango	Huehuetenango	Guatemala	B	78%
HUX	Huatulco	Bahias de Huatulco Intl	Mexico	B	78%
IAH	Houston	George Bush Intercontinental	United States	B	78%
IGR	Iguazu, Cataratas	Cataratas del Iguazu Intl	Argentina	B	78%
IGU	Iguassu Falls	Cataratas	Brazil	B	78%
INB	Independence	Independence	Belize	B	78%
IPC	Easter Island	Mataveri Intl	Chile	B	78%
IQT	Iquitos	Francisco Secada Vignetta Intl	Peru	B	78%
JAK	Jacmel	Jacmel	Haiti	B	78%
JAN	Jackson	Jackson International	United States	B	78%
JAX	Jacksonville	Jacksonville Intl	United States	B	78%
JEE	Jeremie	Jeremie Airport	Haiti	B	78%
JPA	Joao Pessoa	Castro Pinto Airport	Brazil	B	78%
JUU	Jujuy	Gobernador Horacio Guzman Intl	Argentina	B	78%
JUL	Juliaca	Inca Manco Capac Intl	Peru	B	78%
KIN	Kingston	Norman Manley	Jamaica	B	78%
LAP	La Paz	Manuel Marquez de Leon Intl	Mexico	B	78%
LAS	Las Vegas	Mccarran Intl	United States	B	78%
LAX	Los Angeles	Los Angeles Intl	United States	B	78%
LBB	Lubbock, TX	Preston Smith Intl	United States	B	78%
LIM	Lima	J Chavez Intl	Peru	B	78%
LMM	Los Mochis	Fort Valley Federal Intl	Mexico	B	78%
LPB	La Paz	El Alto	Bolivia	B	78%

**VOLUME 3 – Appendix 15B: Airport Codes (CDS)**

<b>Airport IATA Code</b>	<b>Location of Airport</b>	<b>Name of Airport (where Listed)</b>	<b>Country</b>	<b>Zone</b>	<b>Percentage of Freight Liable to Import Duty</b>
LRM	La Romana	La Romana Intl	Dominican Republic	B	78%
MAF	Midland/Odessa, TX	Midland Intl Air and Space Port	United States	B	78%
MAO	Manaus	Eduardo Gomez Intl	Brazil	B	78%
MAR	Maracaibo	La Chinita Intl	Venezuela	B	78%
MBJ	Montego Bay	Sangster Intl	Jamaica	B	78%
MBS	Saginaw	MBS Intl	United States	B	78%
MCO	Orlando	Orlando International	United States	B	78%
MCP	Macapa	Alberto Alcolumbre Intl	Brazil	B	78%
MDE	Medelin	Jose Marie Cordova	Colombia	B	78%
MDQ	Mar del Plata	Mar del Plata	Argentina	B	78%
MDZ	Mendoza	El Plumerilo	Argentina	B	78%
MEX	Mexico City	Juarez International	Mexico	B	78%
MGA	Managua	Augusto C Sandino	Nicaragua	B	78%
MIA	Miami	Miami Intl	United States	B	78%
MID	Merida	Manuel Crescencio Rejon Intl	Mexico	B	78%
MTY	Monterrey	Gen Mariano Escobedo	Mexico	B	78%
MVD	Montevideo	Carrasco	Uruguay	B	78%
NAS	Nassau	Lynden Pindling Intl	Bahamas	B	78%
NAT	Natal	Aluizio Alves Intl	Brazil	B	78%
NOG	Nogales	Nogales Intl	Mexico	B	78%
OAK	Oakland	Oakland Intl	United States	B	78%
OKC	Oklahoma City	Will Rogers World	United States	B	78%
ONT	Ontario	Ontario Intl	United States	B	78%
OPF	Miami	Opa Locka	United States	B	78%
ORG	Paramaribo	Zorg En Hoop	Surinam	B	78%
PAP	Port Au Prince	Toussaint L'Ouverture Intl	Haiti	B	78%
PBM	Paramaribo	Zanderij Intl	Surinam	B	78%
PDX	Portland	Portland Intl	United States	B	78%

**VOLUME 3 – Appendix 15B: Airport Codes (CDS)**

<b>Airport IATA Code</b>	<b>Location of Airport</b>	<b>Name of Airport (where Listed)</b>	<b>Country</b>	<b>Zone</b>	<b>Percentage of Freight Liable to Import Duty</b>
PET	Pelotas	Joao Simoes Lopes Neto Intl	Brazil	B	78%
PHX	Phoenix	Sky Harbour Intl	United States	B	78%
PIU	Piura	Concha Iberico Intl	Peru	B	78%
POA	Porto Alegre	Salgrado Filho	Brazil	B	78%
POP	Puerto Plata	Gregorio Luperon Intl	Dominican Republic	B	78%
POS	Port of Spain	Piarco	Trinidad & Tobago	B	78%
PRA	Parana	Justo Jose de Urquiza	Argentina	B	78%
PSE	Ponce	Mercedita	Puerto Rico	B	78%
PTY	Panama City	Tocumen International	Panama	B	78%
PUJ	Punta	Punta Cana Intl	Dominican Republic	B	78%
PUQ	Punta Arenas	Carlos Ibanez del Campo Intl	Chile	B	78%
PVR	Puerto Vallarta	Licenciado Gustavo Diaz Ordaz Intl	Mexico	B	78%
PXM	Puerto	Puerto Escondido Intl	Mexico	B	78%
REC	Recife	Guararapes Int	Brazil	B	78%
RIO	Rio de Janeiro	Metropolitan Area	Brazil	B	78%
RNO	Reno	Reno-Tahoe Intl	United States	B	78%
ROS	Rosario	Rosario-Islas Malvinas Intl	Argentina	B	78%
RSW	Fort	Southwest Florida Intl	United States	B	78%
RTB	Roatan	Juan Manuel Galvez Intl	Honduras	B	78%
SAL	San Salvadore	Oscar Arnulfo Romero Intl	El Salvador	B	78%
SAN	San Diego	Lindberg Field Intl	United States	B	78%
SAO	Sao Paulo	Metropolitan Area	Brazil	B	78%
SAP	San Pedro Sula	Ramon villeda Morales	Honduras	B	78%
SAT	San	San Antonio Intl	United States	B	78%
SCL	Santiago	Satiago International	Chile	B	78%
SCU	Santiago	Antonio Maceo Airport	Cuba	B	78%

**VOLUME 3 – Appendix 15B: Airport Codes (CDS)**

<b>Airport IATA Code</b>	<b>Location of Airport</b>	<b>Name of Airport (where Listed)</b>	<b>Country</b>	<b>Zone</b>	<b>Percentage of Freight Liable to Import Duty</b>
SDQ	Santo Domingo	Las Americas	Dominican Republic	B	78%
SEA	Seattle	Seattle Tacoma Intl	United States	B	78%
SFD	San Fernando De Apure	Las Flecheras	Venezuela	B	78%
SFN	Sante Fe	Sauce Viejo Airport	Argentina	B	78%
SFO	San Francisco	San Francisco Intl	United States	B	78%
SIG	San Juan	Isla Grande	Puerto Rico	B	78%
SJC	San Jose	San Jose Intl	United States	B	78%
SJD	Los	Los Cabos Intl	Mexico	B	78%
SJO	San Jose	Juan Santamaria Intl	Costa Rica	B	78%
SJS	San Jose de Chiquitos	San Jose de Chiquitos	Bolivia	B	78%
SJU	San Juan	Luis Munoz Marin Intl	Puerto Rico	B	78%
SKB	St Kitts	Robert L Bradshaw Intl	St Kitts & Nevis	B	78%
SLA	Salta	Salta, Gen Belgrano	Argentina	B	78%
SLC	Salt Lake City	Salt Lake City Intl	United States	B	78%
SLP	San Luis Potosi	Ponciano Arriaga Intl	Mexico	B	78%
SLU	St Lucia	George F L Charles	St Lucia	B	78%
SLZ	Sao Luiz	Mal Cunha Machado	Brazil	B	78%
SMF	Sacramento	Sacramento Intl	United States	B	78%
SRZ	Santa Cruz	El Trompillo	Bolivia	B	78%
SSA	Salvador	Luis Eduardo Magalhaes	Brazil	B	78%
STT	St Thomas	Cyril E King Intl	Virgin Islands (U.S.)	B	78%
SVD	St Vincent	E.T. Joshua	Dominica	B	78%
TAB	Scarborough	A. N. R. Robinson Intl	Trinidad and Tobago	B	78%
TAM	Tampico	Gen F Javier Mina	Mexico	B	78%
TGU	Tegucigalpa	Toncontin	Honduras	B	78%
THE	Teresina	Petronio Portella	Brazil	B	78%
TIJ	Tijuana	Tijuana - Rodriguez Intl	Mexico	B	78%

**VOLUME 3 – Appendix 15B: Airport Codes (CDS)**

<b>Airport IATA Code</b>	<b>Location of Airport</b>	<b>Name of Airport (where Listed)</b>	<b>Country</b>	<b>Zone</b>	<b>Percentage of Freight Liable to Import Duty</b>
TPA	Tampa	Tampa Intl	United States	B	78%
TUC	Tucuman	Benji Matienzo	Argentina	B	78%
TUL	Tulsa	Tulsa Intl	United States	B	78%
TUR	Tucurui	Tucurui	Brazil	B	78%
TUS	Tucson	Tucson Intl	United States	B	78%
UIO	Quito	Marscal Sucre Intl	Ecuador	B	78%
USH	Ushuaia	Malvinas Argentinas Intl	Argentina	B	78%
UVF	St Lucia	Hewannora	St Lucia	B	78%
VCP	Sao Paulo	Viracopos/ Campinas	Brazil	B	78%
VER	Veracruz	Heriberto Jara Intl	Mexico	B	78%
VNY	Los Angeles	Van Nuys	United States	B	78%
VRA	Varadero	Juan Gualberto Gomez	Cuba	B	78%
VSA	Villahermosa	Carlos Rovirosa Perez Intl	Mexico	B	78%
YEG	Edmonton	Edmonton Intl	Canada	B	78%
YLW	Kelowna	Kelowna Intl	Canada	B	78%
YMM	Fort McMurray	Fort McMurray Intl	Canada	B	78%
YQR	Regina	Regina Intl	Canada	B	78%
YUM	Yuma	Yuma Intl	United States	B	78%
YVR	Vancouver	Vancouver Intl	Canada	B	78%
YWG	Winnipeg	James Armstrong Richardson	Canada	B	78%
YXE	Saskatoon	John G Diefenbaker Intl	Canada	B	78%
YXY	Whitehorse	Erik Nielsen Whitehorse Intl	Canada	B	78%
YYJ	Victoria	Victoria Intl	Canada	B	78%
ZCL	Zacatecas	Leobardo C Ruiz Intl	Mexico	B	78%
ZIH	Ixtapa	Ixtapa-Zihuatanejo Intl	Mexico	B	78%
ZLO	Manzanillo	Playa de Oro Intl	Mexico	B	78%
ZSA	San Salvador Island	San Salvador Intl	Bahamas	B	78%
ANC	Anchorage	Ted Stevens Achorage Intl	United States	C	89%

**VOLUME 3 – Appendix 15B: Airport Codes (CDS)**

<b>Airport IATA Code</b>	<b>Location of Airport</b>	<b>Name of Airport (where Listed)</b>	<b>Country</b>	<b>Zone</b>	<b>Percentage of Freight Liable to Import Duty</b>
ENT	Enewetak Island	Enewetak Auxiliary Airfield	US minor islands	C	89%
FAI	Fairbanks	Fairbanks Intl	United States	C	89%
HNL	Honolulu	Honolulu Intl	United States	C	89%
ITO	Hilo	Hilo Intl	United States	C	89%
JNU	Juneau	Juneau Intl	United States	C	89%
KOA	Kona, HI	Kona Intl	United States	C	89%
KTN	Ketchikan, AK	Ketchikan Intl	United States	C	89%
AAC	El Arish	El Arish Intl	Egypt	D	33%
AAE	Annaba	Rabah Bitat/Les Salines	Algeria	D	33%
AGA	Agadir	Al Massira Airport	Morocco	D	33%
AHU	Al Hoceima	Cherif Al Idrissi Airport	Morocco	D	33%
ALG	Algiers	Houari Bourneadiene	Algeria	D	33%
ALY	Alexandria	El Nouzha	Egypt	D	33%
ASW	Aswan	Aswan International	Egypt	D	33%
ATZ	Assiut	Assiut Airport	Egypt	D	33%
BEN	Benghazi	Benina Int	Libya	D	33%
CAI	Cairo	Cairo International	Egypt	D	33%
CAS	Casablanca	Anfa	Morocco	D	33%
CMN	Casablanca	Mohamed V	Morocco	D	33%
CZL	Constantine	Mohamed Boudiaf Intl	Algeria	D	33%
DJE	Djerba	Djerba-Zarzis Intl	Tunisia	D	33%
FEZ	Fes	Fes-Saiss	Morocco	D	33%
HRG	Hurghada	Hurghada International	Egypt	D	33%
LPA	Las Palmas	Arpt de Gran Canaria	Canary Islands	D	33%
LXR	Luxor	Luxor Intl	Egypt	D	33%
MIR	Monastir	Monastir Habib Bourguiba Intl	Tunisia	D	33%
MUH	Marsa	Marsa Matruh Intl	Egypt	D	33%
ORN	Oran	Oran (Ouahran)	Algeria	D	33%
OUD	Oujda	Oujda	Morocco	D	33%
OZZ	Ouarzazate	Ouarzazate	Morocco	D	33%

**VOLUME 3 – Appendix 15B: Airport Codes (CDS)**

<b>Airport IATA Code</b>	<b>Location of Airport</b>	<b>Name of Airport (where Listed)</b>	<b>Country</b>	<b>Zone</b>	<b>Percentage of Freight Liable to Import Duty</b>
RAK	Marrakech	Marrakech - Menara	Morocco	D	33%
RBA	Rabat	Sale	Morroco	D	33%
RMF	Marsa	Marsa Alam Intl	Egypt	D	33%
SEB	Sehba	Sehba	Libya	D	33%
SFA	Sfax	Sfax-Thyna Intl	Tunisia	D	33%
SSH	Sharm	Sharm El Sheikh	Egypt	D	33%
TIP	Tripoli	Tripoli Intl	Libya	D	33%
TNG	Tangier	Tangier Ibn Battouta	Morroco	D	33%
TUN	Tunis	Carthage	Tunisia	D	33%
ABJ	Abidjan	Felix Houphouet Boigny	Ivory Coast	E	50%
ABV	Abuja	Abuja - Nnamdi Azikiwe International	Nigeria	E	50%
ACC	Accra	Kotoka	Ghana	E	50%
ADD	Addis Ababa	Bole	Ethiopia	E	50%
AJY	Agadez	Mano Dayak Intl	Niger	E	50%
ASM	Asmara	Asmara International	Ethiopia	E	50%
BEI	Beica	Beica	Ethiopia	E	50%
BGF	Bangui,	Bangui M'Poko International Airport	Central African Republic	E	50%
BJL	Banjul	Yundum International	Gambia	E	50%
BKO	Bamako	Bamako-Senou Intl	Mali	E	50%
BSN	Bossangoa	Bossangoa	Central African Rep	E	50%
CKY	Conakry	Conakry Intl	Guinea	E	50%
COO	Cotonou	Cadjehoun	Benin	E	50%
DKR	Dakar	Leopold Sedar Senghor Intl	Senegal	E	50%
DLA	Douala	Douala Intl	Cameroon	E	50%
FNA	Freetown	Lungi International	Sierra leone	E	50%
GNN	Ghinnir (Ginir)	Ghinnir (Ginir) Intl	Ethiopia	E	50%
GOU	Garoua	Garoua Intl	Cameroon	E	50%
JIB	Djibouti	Ambouli	Djibouti	E	50%



**VOLUME 3 – Appendix 15B: Airport Codes (CDS)**

<b>Airport IATA Code</b>	<b>Location of Airport</b>	<b>Name of Airport (where Listed)</b>	<b>Country</b>	<b>Zone</b>	<b>Percentage of Freight Liable to Import Duty</b>
JIJ	Jijiga	Wilwal Intl	Ethiopia	E	50%
JOS	Jos	Yakubu Gowon Airport	Nigeria	E	50%
JUB	Juba	Juba Intl	South Sudan	E	50%
KAN	Kano	Aminu Kano Int Apt	Nigeria	E	50%
KMS	Kumasi	Kumasi	Ghana	E	50%
KOL	Koumala	Koumala	Central African Rep	E	50%
KRT	Khartoum	Khartoum Intl	Sudan	E	50%
LEK	Labe	Labe	Guinea	E	50%
LFW	Lome	Lome-Tokoin	Togo	E	50%
LOS	Lagos	Murtala Muhammed	Nigeria	E	50%
MCA	Macenta	Macenta	Guinea	E	50%
MLW	Monrovia	Spriggs Payne Airport	Liberia	E	50%
MVR	Maroua	Maroua Salak	Cameroon	E	50%
NDB	Nouadhibou	Nouadhibou Intl	Mauritania	E	50%
NDJ	Ndjamena	Ndjamena Intl	Chad	E	50%
NIM	Niamey	Diori Hamani Intl	Nigeria	E	50%
NKC	Nouakchott	Nouakchott-Oumtounsy Intl	Mauritania	E	50%
OUA	Ouagadougou	Ouagadougou	Burkina Faso	E	50%
PHC	Port Harcourt	Port Harcourt Intl	Nigeria	E	50%
QRW	Warri	Warri	Nigeria	E	50%
RAI	Praia	Nelson Mandela Intl	Cape Verde	E	50%
ROB	Monrovia	Roberts Intl	Liberia	E	50%
SID	Sal	Amilcar Cabral Intl	Cape Verde	E	50%
VIL	Dakhla	Dakhla	Mauritania	E	50%
YAO	Yaounde	Yaounde	Cameroon	E	50%
ZAR	Zaria	Zaria	Nigeria	E	50%
BAN	Basongo	Basongo	Congo DR	F	61%
BGP	Bongo	Bongo	Gabon	F	61%
BJM	Bujumbura	Bujumbura Int+I	Burundi	F	61%
BZV	Brazzaville	Maya Maya	Congo (Rep)	F	61%
DAR	Dar Es Salaam	Julius Nyerere Intl	Tanzania	F	61%

**VOLUME 3 – Appendix 15B: Airport Codes (CDS)**

<b>Airport IATA Code</b>	<b>Location of Airport</b>	<b>Name of Airport (where Listed)</b>	<b>Country</b>	<b>Zone</b>	<b>Percentage of Freight Liable to Import Duty</b>
EBB	Entebbe	Entebbe Intl	Uganda	F	61%
FIH	Kinshasa	N'Djili	Congo DR	F	61%
HCM	Eyl	Eyl	Somalia	F	61%
HOA	Hola	Hola	Kenya	F	61%
JRO	Kilimanjaro	Kilimanjaro Intl	Tanzania	F	61%
KEE	Kelle	Kelle	Congo (Rep)	F	61%
KGL	Kigali	Kigali Intl	Rwanada	F	61%
KIS	Kisumu	Kisumu	Kenya	F	61%
LBV	Libreville	Libreville Intl	Gabon	F	61%
MBA	Mombasa	Moi Intl	Kenya	F	61%
NBO	Nairobi	Jomo Kenyatta	Kenya	F	61%
PNR	Pointe Noire	Pointe Noire	Congo (Rep)	F	61%
POG	Port Gentil	Port Gentil Intl	Gabon	F	61%
PRI	Praslin Island	Praslin Island	Seychelles	F	61%
SEZ	Mahe Island	Seychelles Intl	Seychelles	F	61%
SSG	Malabo	Santa Isabel	Equitorial Guinea	F	61%
TMS	Sao Tome	Sao Tome Intl	Sao Tome & Principe	F	61%
WIL	Nairobi	Wilson Aiport	Kenya	F	61%
YAN	Yangambi	Yangambi	Congo DR	F	61%
FBM	Lumbumbashi	Lumbumbashi Intl	Congo (DRC)	F	61%
FKI	Kisangani	Banoka Intl	Congo (DRC)	F	61%
MGQ	Mogadishu	Aden Adde International	Somalia	F	61%
BFN	Bloemfontein,	Bram Fischer Intl	South Africa	G	74%
BLZ	Blantyre	Chileka	Malawi	G	74%
BUQ	Bulawayo	Joshua Mqabuko Nkomo Intl	Zimbabwe	G	74%
CAB	Cabinda	Cabinda	Angola	G	74%
CPT	Cape Town	Cape Town Intl	South Africa	G	74%
DUR	Durban	King Shaka Intl	South Africa	G	74%
DZA	Dzaoudzi	Dzaoudzi-Pamandzi Intl	Mayotte	G	74%

**VOLUME 3 – Appendix 15B: Airport Codes (CDS)**

<b>Airport IATA Code</b>	<b>Location of Airport</b>	<b>Name of Airport (where Listed)</b>	<b>Country</b>	<b>Zone</b>	<b>Percentage of Freight Liable to Import Duty</b>
ELS	East London	East London	South Africa	G	74%
GBE	Gaborone	Sir Seretse Khama Int	Botswana	G	74%
HAH	Moroni - Prince Said Ibrahim	Prince Said Ibrahim Intl	Comoros (Comores)	G	74%
HLA	Lanseria	Lanseria Intl	South Africa	G	74%
HRE	Harare	Harare Intl	Zimbabwe	G	74%
HVA	Analalava	Analalava	Madagascar	G	74%
JNB	Johannesburg	O R Tambo Intl	South Africa	G	74%
KIM	Kimberly	Kimberly	South Africa	G	74%
KIW	Kitwe	Southdowns	Zambia	G	74%
LAD	Luanda	Quatro de Fevereiro	Angola	G	74%
LLW	Lilongwe	Lilongwe Intl	Malawi	G	74%
LUN	Lusaka	Kenneth Kaunda Intl	Zambia	G	74%
MAI	Mangochi	Mangochi	Malawi	G	74%
MPM	Maputo	Maputo - Maputo International	Mozambique	G	74%
MRU	Mauritius	S.Seewoosagur Ram Int	Mauritius	G	74%
MUB	Maun	Maun	Botswana	G	74%
NLA	Ndola	Simon Mwansa Kapwepwe Intl	Zambia	G	74%
PLZ	Port Elizabeth	Port Elizabeth	South Africa	G	74%
POL	Pemba	Pemba	Mozambique	G	74%
PRY	Pretoria	Wonderboom Apt	South Africa	G	74%
PTG	Polokwane	Polokwane Intl	South Africa	G	74%
TKO	Tlokoeng	Tlokoeng	Lesotho	G	74%
TNR	Antananarivo	Ivato Intl	Madagascar	G	74%
WDH	Windhoek	Hosea Kutako Intl	Namibia	G	74%
WEL	Welkom	Welkom	South Africa	G	74%
WVB	Walvis	Walvis Bay Intl	South Africa	G	74%
ABD	Abadan	Abadan Intl	Iran	H	27%
ADJ	Amman	Amman Civil Airport (Marka International )	Jordan	H	27%
ALP	Aleppo	Aleppo International	Syria	H	27%

**VOLUME 3 – Appendix 15B: Airport Codes (CDS)**

<b>Airport IATA Code</b>	<b>Location of Airport</b>	<b>Name of Airport (where Listed)</b>	<b>Country</b>	<b>Zone</b>	<b>Percentage of Freight Liable to Import Duty</b>
AMM	Amman	Queen Alia Intl	Jordan	H	27%
AQJ	Aqaba	King Hussein International Airport	Jordan	H	27%
BAK	Baku	Heydar Aliyev Intl	Azerbaijan	H	27%
BEY	Beirut	Beirut-Rafic Hariri Intl	Lebanon	H	27%
BGW	Baghdad	Baghdad International	Iraq	H	27%
BSR	Basra, Basrah	Basra Intl	Iraq	H	27%
DAM	Damascus	Damascus Intl	Syria	H	27%
ETH	Elat	J. Hozman	Israel	H	27%
EVN	Eriwan (Yerevan, Jerevan)	Zvartnots Intl	Armenia	H	27%
GYD	Baku	Heydar Aliyev Intl	Azerbaijan	H	27%
GZA	Gaza City	Yasser Arafat Intl	Palestinian Territory	H	27%
HFA	Haifa	Haifa	Israel	H	27%
JRS	Jerusalem	Atarot	Israel	H	27%
MHD	Mashad	Mashhad Intl	Iran	H	27%
SDA	Bagdad	Bagdad - International	Iraq	H	27%
SDV	Tel Aviv Yafo	Sde Dov	Israel	H	27%
SYZ	Shiraz	Shiraz Intl	Iran	H	27%
TBS	Tbilisi	Novo Alexeyevka	Georgia	H	27%
THR	Tehran	Mehrabad	Iran	H	27%
TLV	Tel Aviv Yafo	Ben Gurion intl	Israel	H	27%
VDA	Eilat	Ovda	Israel	H	27%
AAN	Al Ain Intl	Al Ain Intl	United Arab Emirates	I	43%
ADE	Aden	Aden International	Yemen	I	43%
AHB	Abha	Abha Regional	Saudi Arabia	I	43%
AUA	Aruba	Reina Beatrix	Aruba	I	43%
AUH	Abu Dhabi	Abu Dhabi Intl	Ajnam/Fujairah etc.	I	43%
BAH	Bahrain	Bahrain International	Bahrain	I	43%
DHA	Dhahran	King Abdulaziz	Saudi Arabia	I	43%

**VOLUME 3 – Appendix 15B: Airport Codes (CDS)**

<b>Airport IATA Code</b>	<b>Location of Airport</b>	<b>Name of Airport (where Listed)</b>	<b>Country</b>	<b>Zone</b>	<b>Percentage of Freight Liable to Import Duty</b>
DMM	Dammam	King Fahd Intl	Saudi Arabia	I	43%
DOH	Doha	Hamad Intl	Qatar	I	43%
DWC	Jebel Ali	Al Maktoum	UAE	I	43%
DXB	Dubai	Dubai Intl	Dubai	I	43%
FJR	Fujairah	Fujairah International	United Arab Emirates	I	43%
JED	Jeddah	King Abdulaziz Int	Saudi Arabia	I	43%
KAM	Kamran	Kamran	Yemen	I	43%
MCT	Muscat	Seeb	Oman	I	43%
MED	Madinah, Mohammad Bin Abdulaziz	Mohammad Bin Abdulaziz [Medina Airport]	Saudi Arabia	I	43%
RIY	Riyan Mukalla	Riyan	Yemen	I	43%
RKT	Ras Al Khaimah	Ras al Khaymah (Ras al Khaimah) Intl	United Arab Emirates	I	43%
RUH	Riyadh	King Khalid Intl	Saudi Arabia	I	43%
SAH	Sana'a	Sana'a International	Yemen	I	43%
SHJ	Sharjah	Sharjah Intl	Ajnam/Fujairah etc.	I	43%
SLL	Salalah	Salalah Intl	Oman	I	43%
TAI	Taiz	Taiz Intl	Yemen	I	43%
TIF	Taif	Taif Regional	Saudi Arabia	I	43%
TUU	Tabuk	Tabuk Regional	Saudi Arabia	I	43%
YNB	Yanbu	Prince Abdul Mohsin bin Abdulaziz	Saudi Arabia	I	43%
AMD	Ahmedabada	Sardar Vallabhbhai Patel Intl	India	J	46%
ARH	Archangelisk	Talagi	Pakistan	J	46%
ATQ	Amritsar, Punjab,	Sri Guru Ram Dass Jee International Airport	India	J	46%
BBI	Bhubaneswar, Odisha,	Biju Patnaik International Airport	India	J	46%
BGL	Baglung	Balewa	Nepal	J	46%
BLR	Bangalore	Kempegowda Intl	India	J	46%
BOM	Mumbai	Chhatrapati Shivaji Intl	India	J	46%

**VOLUME 3 – Appendix 15B: Airport Codes (CDS)**

<b>Airport IATA Code</b>	<b>Location of Airport</b>	<b>Name of Airport (where Listed)</b>	<b>Country</b>	<b>Zone</b>	<b>Percentage of Freight Liable to Import Duty</b>
BST	Bost	Bost	Afghanistan	J	46%
CCJ	Calicut	Calicut Intl	India	J	46%
CCU	Calcutta	Netaji Subhas Chandra	India	J	46%
CCU	Kolkata (Calcutta) -	Netaji Subhas Chandra Bose Intl	India	J	46%
CGP	Chittagong	Shah Amanat Intl	Bangladesh	J	46%
CHL	Challis	Challis	Bangladesh	J	46%
CJB	Coimbatore	Coimbatore Intl	India	J	46%
COK	Cochin	Cochin Intl	India	J	46%
DAC	Dhaka	Hazrat Shahjalal Intl	Bangladesh	J	46%
DEL	Delhi	Indira Gandhi Intl	India	J	46%
GAU	Guwahati	Lokpriya Gopinath Bordoloi Intl	India	J	46%
GOI	Goa	Goa Intl	India	J	46%
GWD	Gwadar	Gwadar Intl	Pakistan	J	46%
HYD	Hyderabad	Rajiv Gandhi Intl	India	J	46%
ISB	Islamabad	Benazir Bhutto Intl	Pakistan	J	46%
IXC	Chandigarh	Chandigarh Intl	India	J	46%
JAA	Jalalabad	Jalalabad	Afghanistan	J	46%
JAI	Jaipur	Jaipur Intl	India	J	46%
KBL	Kabul	Khwaja Rawash	Afghanistan	J	46%
KHI	Karachi	Jinnah Intl	Pakistan	J	46%
KTM	Kathmandu	Tribhuvan	Nepal	J	46%
LHE	Lahore	Allama Iqbal Intl	Pakistan	J	46%
LKO	Lucknow	Chaudhary Charan Singh Intl	India	J	46%
LYP	Faisalabad	Faisalabad Intl	Pakistan	J	46%
MAA	Chennai	Chennai	India	J	46%
MUX	Multan	Multan Intl	Pakistan	J	46%
NAG	Nagpour	Dr Babasaheb Ambedkar Intl	India	J	46%
PBH	Paro	Paro	Bhutan	J	46%
PEW	Peshawar	Bacha Khan Intl	Pakistan	J	46%
PKR	Pokhara	Pokhara	Nepal	J	46%

**VOLUME 3 – Appendix 15B: Airport Codes (CDS)**

<b>Airport IATA Code</b>	<b>Location of Airport</b>	<b>Name of Airport (where Listed)</b>	<b>Country</b>	<b>Zone</b>	<b>Percentage of Freight Liable to Import Duty</b>
RYK	Rahim	Shaikh Zayed Intl	Pakistan	J	46%
SKT	Sialkot	Sialkot	Pakistan	J	46%
SKZ	Sukkur	Sukkur	Pakistan	J	46%
TRV	Trivandrum	Trivandrum Intl	India	J	46%
TRZ	Tiruchirapalli	Tiruchirapalli Intl	India	J	46%
VNS	Varanasi	Lal Bahadur Shastri	India	J	46%
ZYL	Sylhet	Osmani Intl	Bangladesh	J	46%
ALA	Almaty	Almaty Intl	Kazakhstan	K	57%
ASB	Ashgabat,	Ashkhabat - Saparmurat Turkmenbashy Intl	Turkmenistan	K	57%
DYU	Dushanbe (Duschanbe) -	Dushanbe Intl	Tajikistan	K	57%
FRU	Bishkek	Manas Intl	Kyrgyzstan	K	57%
OVB	Novosibirsk	Novosibirsk - Tolmachevo	Russia	K	57%
SKD	Samarkand	Samarkand Intl	Uzbekistan	K	57%
TAS	Tashkent	Tashkent Intl	Uzbekistan	K	57%
TSE	Astana	Astana International	Kazakhstan	K	57%
UGC	Urgench	Urgench Intl	Uzbekistan	K	57%
ABU	Atambua	Haliwen	Indonesia	L	70%
AKA	Ankang	Ankang Wulipu	China	L	70%
BDO	Bandung	Husein International	Indonesia	L	70%
BJS	Beijing	Metropolitan Area	China	L	70%
BKI	Kota Kinabalu	Kota Kinabalu Intl	Malaysia	L	70%
BKK	Bangkok	Suvarnabhumi	Thailand	L	70%
BWN	Bandar Seri Begawan	Brunei International	Brunei	L	70%
CAN	Guangzhou	Guangzhou Baiyun Intl	China	L	70%
CEB	Cebu	Mactan-Cebu Intl	Philippines	L	70%
CGK	Jakarta	Soekarno-Hatta Intl	Indonesia	L	70%
CGO	Zhengzhou	Zhengzhou Xinzheng Intl	China	L	70%
CGQ	Changchun	Changchun Longjia Intl	China	L	70%

**VOLUME 3 – Appendix 15B: Airport Codes (CDS)**

<b>Airport IATA Code</b>	<b>Location of Airport</b>	<b>Name of Airport (where Listed)</b>	<b>Country</b>	<b>Zone</b>	<b>Percentage of Freight Liable to Import Duty</b>
CKG	Chongqing	Chongqing Jiangbei Intl	China	L	70%
CMB	Colombo	Bandaranaike	Sri Lanka	L	70%
CNX	Chaing Mai	Chaing Mai Intl	Thailand	L	70%
CRK	Kapampangan	Clark Intl	Philippines	L	70%
CTU	Chengdu	Chengdu Shuangliu Intl	China	L	70%
CZX	Changzhou	Changzhou Benniu	China	L	70%
DAD	Da Nang	Da Nang Intl	Viet-Nam	L	70%
DLC	Dalian	Dalian Zhoushuizi Intl	China	L	70%
DPS	Denpasar Bali	Ngurah Rai	Indonesia	L	70%
FOC	Fuzhou	Fuzhou Changle Intl	China	L	70%
HAN	Hanoi	Noibai	Viet-Nam	L	70%
HDY	Hat Yai	Hatyai (Hat Yai) Intl	Thailand	L	70%
HGH	Hangzhou	Hangzhou Xiaoshan Intl	China	L	70%
HKG	Hong Kong	Hong Kong Intl	Hong Kong	L	70%
HKT	Phuket	Phuket Intl	Thailand	L	70%
HLP	Jakarta	Halim Perdanakusuma Intl	Indonesia	L	70%
HRB	Harbin (Haerbin)	Harbin Taiping Intl	PR China	L	70%
HUI	Hue - Phu Bai	Phu Bai Intl	Viet Nam	L	70%
IKT	Irkutsk	Intl Airport Irkutsk	Russia	L	70%
INC	Yinchuan	Yinchuan Hedong Intl	China	L	70%
JHB	Johor Bahru	Senai Intl	Malaysia	L	70%
JHG	Jinghong	Jinghong - Gasa Airport	China	L	70%
JJN	Jinjiang	Quanzhou Jinjiang Intl	China	L	70%
JKT	Jakarta	Metropolitan Area	Indonesia	L	70%
JMU	Jiamusi - Jiamusi Airport	Jiamusi Dongjiao Intl	China	L	70%
KCH	Kuching	Kuching Intl	Malaysia	L	70%
KHH	Kaohsiung	Kaohsiung Intl	Taiwan	L	70%
KMG	Kuming	Kunming Changshui Intl	China	L	70%



**VOLUME 3 – Appendix 15B: Airport Codes (CDS)**

<b>Airport IATA Code</b>	<b>Location of Airport</b>	<b>Name of Airport (where Listed)</b>	<b>Country</b>	<b>Zone</b>	<b>Percentage of Freight Liable to Import Duty</b>
KUL	Kuala Lumpur	Kuala Lumpur Intl	Malaysia	L	70%
KWL	Guilin	Guilin Liangjiang Intl	China	L	70%
LBU	Labuan	Labuan	Malaysia	L	70%
LGK	Langkawi	Langkawi Intl	Malaysia	L	70%
MDC	Manado	Sam Ratulangi Intl	Indonesia	L	70%
MDL	Mandalay-Annisaton	Mandalay - Annisaton	Myanmar	L	70%
MLE	Male	Velana Intl	Maldives	L	70%
MNL	Manila	Nino Aquino Intl	Philippines	L	70%
MUR	Marudi	Marudi	Malaysia	L	70%
MYY	Miri	Miri	Malaysia	L	70%
NKG	Nanking/Nanjing	Nanjing Lukou Intl	China	L	70%
PDG	Padang	Minangkabau Intl	Indonesia	L	70%
PEK	Beijing	Beijing Capital intl	China	L	70%
PEN	Penang	Penang International	Malaysia	L	70%
PNH	Phnom Penh	Phnom Penh Intl	Cambodia	L	70%
PVG	Shanghai	Shanghai Pudong Intl	China	L	70%
RGN	Yangon	Mingaladon	Burma	L	70%
SGN	Ho Chi Minh City	Tan Son Nhat Intl	Viet-Nam	L	70%
SHA	Shanghai	Honggiao	China	L	70%
SHE	Sheyang	Shenyang Taoxian Intl	Indonesia	L	70%
SIA	Xi'an	Xiguan	China	L	70%
SIN	Singapore	Changi	Singapore	L	70%
SOC	Solo City	Adi Surmarmo	Indonesia	L	70%
SUB	Surabaya	Juanda	Indonesia	L	70%
SZB	Kuala Lumpur	Sultan Abdul Aziz Shah	Malaysia	L	70%
SZX	Shenzhen	Shenzhen Bao'an	China	L	70%
TAO	Quingdao	Quingdao Liuting Intl	China	L	70%
TEL	Telupid	Telupid	Malaysia	L	70%
TNA	Jinan	Jinan Yaoqiang Intl	China	L	70%
TPE	Taipei	Taiwan Taoyuan Intl	Taiwan	L	70%
TSN	Tianjin	Tianjin Binhai Intl	China	L	70%
TWU	Tawau	Tawau	Malaysia	L	70%

**VOLUME 3 – Appendix 15B: Airport Codes (CDS)**

<b>Airport IATA Code</b>	<b>Location of Airport</b>	<b>Name of Airport (where Listed)</b>	<b>Country</b>	<b>Zone</b>	<b>Percentage of Freight Liable to Import Duty</b>
TYN	Taiyuan	Taiyuan Wusu Intl	China	L	70%
ULN	Ulaangom	Chinggis Khaan Intl	Mongolia	L	70%
UPG	Unjung Pandang	Hasanudin	Indonesia	L	70%
URC	Urumqi	Urumqi Diwopu Intl	China	L	70%
UTP	Utapao	Utapao (Pattaya) Intl	Thailand	L	70%
WAR	Waris	Waris	Indonesia	L	70%
WUH	Wuhan	Wuhan Tianhe Intl	China	L	70%
XIY	Xi'an	Xi'an - Xianyang Intl	China	L	70%
XMN	Xiamen	Xiamen Gaoqi Intl	China	L	70%
ZRM	Sarmi	Sarmi Orai	Indonesia	L	70%
AOJ	Aomori, Honshu,	Aomori Airport	Japan	M	83%
CJU	Jeju	Jeju Intl Airport	South Korea	M	83%
CTS	Chitose	New Chitose	Japan	M	83%
FKS	Fukushima	Fukushima Airport	Japan	M	83%
FNJ	Pyongyang	Sunan	North Korea	M	83%
FUK	Fukuoka	Fukuoka	Japan	M	83%
HIJ	Hiroshima	Hiroshima	Japan	M	83%
HKD	Hakodate	Hakodate	Japan	M	83%
HND	Tokyo	Haneda	Japan	M	83%
ICN	Seoul	Incheon Intl	South Korea	M	83%
ITM	Osaka	Itami	Japan	M	83%
KHV	Khabarovsk	Novyy	Russia	M	83%
KIJ	Niigata	Niigata	Japan	M	83%
KIX	Osaka	Kansai Intl	Japan	M	83%
KMI	Miyazaki	Miyazaki	Japan	M	83%
KMJ	Kumamoto	Kumamoto	Japan	M	83%
KMQ	Komatsu	Komatsu	Japan	M	83%
KOJ	Kagoshima	Kagoshima	Japan	M	83%
KUH	Kushiro	Kushiro	Japan	M	83%
MUS	Marcus Island	Minami Torishima	Japan	M	83%
NGO	Nagoya	Chubu Centrair Intl	Japan	M	83%
NRT	Tokyo	Narita	Japan	M	83%

**VOLUME 3 – Appendix 15B: Airport Codes (CDS)**

<b>Airport IATA Code</b>	<b>Location of Airport</b>	<b>Name of Airport (where Listed)</b>	<b>Country</b>	<b>Zone</b>	<b>Percentage of Freight Liable to Import Duty</b>
OIT	Oita	Oita	Japan	M	83%
OKA	Okinawa	Naha	Japan	M	83%
OSA	Osaka	Metropolitan Area	Japan	M	83%
PUS	Pusan	Gimhae Intl	South Korea	M	83%
SDJ	Sendai	Sendai	Japan	M	83%
SEL	Seoul	Kimpo Intl	South Korea	M	83%
SPK	Sapporo	Metropolitan Area	Japan	M	83%
TAK	Takamatsu	Takamatsu	Japan	M	83%
TYO	Tokyo	Metropolitan Area	Japan	M	83%
UKB	Kobe	Kobe	Japan	M	83%
ADL	Adelaide	Adelaide	Australia	N	79%
AKL	Auckland	Auckland Intl	New Zealand	N	79%
APW	Apia, Upolu Island,	Faleolo Intl Airport	Samoa	N	79%
ASP	Alice Springs, Northern Territory,	Alice Springs Airport	Australia	N	79%
BAJ	Bali	Bali	Papua New Guinea	N	79%
BLT	Blackwater	Blackwater	Australia	N	79%
BME	Broome	Broome Intl	Australia	N	79%
BNE	Brisbane	Brisbane	Australia	N	79%
BON	Bonaire	Flamingo International	Netherlands Antilles	N	79%
BUC	Burketown	Burketown	Australia	N	79%
CBR	Canberra	Canberra	Australia	N	79%
CHC	Christchurch	Christchurch Intl	New Zealand	N	79%
CNS	Cairns	Cairns	Australia	N	79%
CXI	Christmas Line	Cassidy Intl	Kiribati	N	79%
DRW	Darwin	Darwin Intl	Australia	N	79%
DUD	Dunedin	Dunedin Intl	New Zealand	N	79%
GBP	Gamboola	Gamboola	Australia	N	79%
GUM	Guam	AB Won Pat Intl	US minor islands	N	79%
HBA	Hobart	Hobart Intl	Australia	N	79%

**VOLUME 3 – Appendix 15B: Airport Codes (CDS)**

<b>Airport IATA Code</b>	<b>Location of Airport</b>	<b>Name of Airport (where Listed)</b>	<b>Country</b>	<b>Zone</b>	<b>Percentage of Freight Liable to Import Duty</b>
HIR	Honiara	Honiara	Solomon Islands	N	79%
HKK	Hokitka	Hokitka	New Zealand	N	79%
HLZ	Hamilton	Hamilton	New Zealand	N	79%
KGC	Kingscote	Kingscote	Australia	N	79%
KIE	Kieta	Aropa	Papua New Guinea	N	79%
KTA	Karratha	Karratha	Australia	N	79%
KWI	Kuwait	Kuwait International	Kuwait	N	79%
LSA	Losuia	Losuia	Papua New Guinea	N	79%
MEB	Melbourne	Essendon	Australia	N	79%
MEL	Melbourne	Tullamarine	Australia	N	79%
MON	Mount Cook	Mount Cook Airport	New Zealand	N	79%
NAN	Nadi	Nadi Intl	Fiji	N	79%
NOU	Nourmea	La Tontouta Intl	New Caledonia	N	79%
NPL	New Plymouth	New Plymouth	New Zealand	N	79%
OOL	Gold Coast	Gold Coast	Australia	N	79%
PER	Perth	Perth	Australia	N	79%
PHE	Port Hedland	Port Hedland intl	Australia	N	79%
PLO	Port Lincoln	Port Lincoln	Australia	N	79%
PMR	Palmerston North	Palmerston North	New Zealand	N	79%
POM	Port Moresby	Jacksons Intl	Papua New Guinea	N	79%
PPT	Papeete	Faaa	French Polynesia	N	79%
RAR	Rarotonga	Rarotonga Intl	Cook Island	N	79%
SCZ	Santa Cruz Island	Suceava Intl	Solomon Islands	N	79%
SGP	Shay Gap	Shay Gap	Australia	N	79%
SPN	Saipan	Saipan Intl	US minor islands	N	79%
SXM	St Maarten	Princess Juliana	Netherlands Antilles	N	79%

**VOLUME 3 – Appendix 15B: Airport Codes (CDS)**

<b>Airport IATA Code</b>	<b>Location of Airport</b>	<b>Name of Airport (where Listed)</b>	<b>Country</b>	<b>Zone</b>	<b>Percentage of Freight Liable to Import Duty</b>
SYD	Sydney	Kingsford Smith	Australia	N	79%
TKY	Turkey Creek	Turkey Creek	Australia	N	79%
TRW	Tarawa	Bonriki	Kiribati	N	79%
VLI	Port Vila	Bauerfield	Vanuatu	N	79%
WLG	Wellington	Wellington intl	New Zealand	N	79%
AER	Sochi	Sochi International	Russia	O	30%
DME	Moscow	Domodedovo	Russia	O	30%
EGS	Egilsstadir	Egilsstadir	Iceland	O	30%
HRK	Kharkiv	Kharkov Intl	Ukraine	O	30%
IEV	Kiev	Kyiv Intl (Zhuliany)	Ukraine	O	30%
KBP	Kiev	Boryspol	Ukraine	O	30%
KEF	Reykjavik	Keflavik Intl	Iceland	O	30%
LED	St Petersburg	Pulkovo	Russia	O	30%
LWO	Lvov (Lwow, Lemberg)	Lviv Danylo Halytskyi Intl	Ukraine	O	30%
MOW	Moscow	Metropolitan Area	Russia	O	30%
MRV	Mineralnye Vody	Mineralnye Vody	Russia	O	30%
ODS	Odessa	Odessa Intl	Ukraine	O	30%
REK	Reykjavik	Metropolitan Area	Iceland	O	30%
SIP	Simferopol	Simferopol Intl	Ukraine	O	30%
SVO	Moscow	Sheremetyevo	Russia	O	30%
THO	Thorshofn	Thorshofn	Iceland	O	30%
VKO	Moscow	Vnukovo International	Russia	O	30%
ADA	Adana	Adana Sakirpasa	Turkey	P	15%
ADB	Ismir	Adnan Menderes	Turkey	P	15%
ADF	Adiyaman	Adiyaman Airport	Turkey	P	15%
AES	Aalesund	Vigra	Norway	P	15%
ALF	Alta	Alta Airport	Norway	P	15%
ANK	Ankara	Etimesgut	Turkey	P	15%
ASR	Kayseri	Erkilet International	Turkey	P	15%
AYT	Antalya	Antalya Airport	Turkey	P	15%
BDU	Bardufoss	Bardufoss	Norway	P	15%

**VOLUME 3 – Appendix 15B: Airport Codes (CDS)**

<b>Airport IATA Code</b>	<b>Location of Airport</b>	<b>Name of Airport (where Listed)</b>	<b>Country</b>	<b>Zone</b>	<b>Percentage of Freight Liable to Import Duty</b>
BEG	Belgrade	Belgrade Nikola Tesla	Serbia	P	15%
BGO	Bergen	Flesland	Norway	P	15%
BJV	Milas0Bodrum	Bodrum - Milas Airport	Turkey	P	15%
BNN	Bronnoysund	Broennoeysund	Norway	P	15%
BOO	Bodo	Bodo Airport	Norway	P	15%
BTZ	Bursa	Bursa	Turkey	P	15%
BZY	Beltsi (Balti)	Balti Intl	Moldova	P	15%
DLM	Dalaman	Dalaman	Turkey	P	15%
DNZ	Denizli	Denizli Cardak	Turkey	P	15%
ERC	Erzincan	Erzincan	Turkey	P	15%
ERZ	Erzurum	Erzurum	Turkey	P	15%
ESB	Ankara	Esenboga	Turkey	P	15%
EVE	Evenes	Harstad/Narvik	Norway	P	15%
FAE	Sorvagur	Vagar	Faroe Islands	P	15%
FRO	Flora	Floro	Norway	P	15%
GEN	Oslo	Gardermoen	Norway	P	15%
GZT	Gaziantep	Gaziantep Oguzeli Intl	Turkey	P	15%
HAU	Haugesund	Haugesund	Norway	P	15%
HFT	Hammerfest	Hammerfest	Norway	P	15%
INI	Nis	Constantine the Great	Serbia	P	15%
IST	Istanbul	Ataturk	Turkey	P	15%
IZM	Ismir	Metropolitan Area	Turkey	P	15%
KCM	Kahramanmaras	Kahramanmaras	Turkey	P	15%
KIV	Chisinau	Chisinau - Chişinău International Airport	Moldova	P	15%
KKN	Kirkenes	Hoeybuktknoen	Norway	P	15%
KRS	Kristiansand	Kjevik	Norway	P	15%
KSU	Kristansund	Kverberget	Norway	P	15%
LKL	Lakselv	Lakselv	Norway	P	15%
LYR	Longyearbyen - Svalbard	Longyearbyen - Svalbard	Norway	P	15%
MOL	Molde	Aro	Norway	P	15%
MSQ	Minsk	Minsk Intl 2	Belarus	P	15%

**VOLUME 3 – Appendix 15B: Airport Codes (CDS)**

<b>Airport IATA Code</b>	<b>Location of Airport</b>	<b>Name of Airport (where Listed)</b>	<b>Country</b>	<b>Zone</b>	<b>Percentage of Freight Liable to Import Duty</b>
OHD	Ohrid	"St Paul the Apostle"	Macedonia	P	15%
OMO	Mostar	Mostar	Bosnia and Herzegovina	P	15%
OSL	Oslo	Oslo Gardermoen	Norway	P	15%
PRN	Pristina	Pristina Intl	Serbia	P	15%
SAW	Istanbul	Sabiha Gokcen	Turkey	P	15%
SJJ	Sarajevo	Butmir	Bosnia Herzegovina	P	15%
SKP	Skopje	Alexander the Great	Macedonia	P	15%
SVG	Stavanger	Sola	Norway	P	15%
SZF	Samsun	Samsun	Turkey	P	15%
TGD	Podgorica	Golubovci	Serbia	P	15%
TIA	Tirana	Nene Tereza/ Rinas Intl	Albania	P	15%
TIV	Tivat	Tivat	Montenegro	P	15%
TOS	Tromso	Tromso/Langnes	Norway	P	15%
TRD	Trondheim	Vaernes	Norway	P	15%
TRF	Torp	Sandefjord Airport	Norway	P	15%
TZX	Trabzon	Trabzon	Turkey	P	15%
ACH	Altenrhein	St. Gallen–Altenrhein Airport	Switzerland	Q	
BRN	Berne	Belp	Switzerland	Q	5%
BSL	Basel/Mulhouse/Freiburg	EuroAirport Swiss	Switzerland	Q	5%
EAP	Basel	Basel/Mulhouse	Switzerland	Q	
GVA	Geneva	Geneve-Cointrin	Switzerland	Q	5%
ZRH	Zurich	Zurich	Switzerland	Q	5%
CAY	Cayenne	Felix Eboué Airport	French Guiana	FOD	0%
FDL	Fort-De-France	Lamentin Intl	Martinique	FOD	0%
PTP	Grande-Terre	Pointe-a-Pitre Intl	Guadeloupe	FOD	0%
RUN	Saint Denis/Gillot	Roland Garros Airport	Reunion	FOD	0%





**Appendix 16: D.E. 5/23: Goods Location Codes**

This Appendix provides details of the codes to be declared in Data Element (D.E.) 5/23 to identify the precise location of the goods at the time of their entry to a customs procedure, to enable Customs to carry out physical control on the goods.

Using the relevant codes from Appendix 16 (for the type of location where the goods are held, for example Airport) at the time of their presentation to Customs prior to being released to the procedure.

The Location code used must be precise enough to allow Customs to carry out physical controls on the goods where necessary.

Details of the codes which may be declared in D.E. 5/23 for each particular type of locations may be found in Appendices 16A – 16I: D.E. 5/23: Goods Location Codes:

- Appendix 16A: D.E. 5/23: Goods Location Codes: Airports
- Appendix 16B: D.E. 5/23: Goods Location Codes: Certificate of Agreement (CoA) Airports
- Appendix 16C: D.E. 5/23: Goods Location Codes: Maritime Ports and Wharves
- Appendix 16D: D.E. 5/23: Goods Location Codes: ITSFs
- Appendix 16E: D.E. 5/23: Goods Location Codes: ITSF(R)
- Appendix 16F: D.E. 5/23: Goods Location Codes: ETSFs
- Appendix 16G: D.E. 5/23: Goods Location Codes: BIPs
- Appendix 16H: D.E. 5/23: Goods Location Codes: Approved Depositories
- Appendix 16I: D.E. 5/23: Goods Location Codes: GB Place Names and UN/LOCODE Codes
- Appendix 16J: D.E. 5/23: Goods Location Codes: Other Types of Location

The Appendix 16I codes must only be used where specified by the particular Procedure Code (D.E. 1/10) completion notes in Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes or the goods are being released from an inland temporary storage premises (such as CFSP designated premises).

**Information Note:**

Please note that Appendices:

- Appendix 16A: D.E. 5/23: Goods Location Codes: Airports
- Appendix 16B: D.E. 5/23: Goods Location Codes: Certificate of Agreement (CoA) Airports
- Appendix 16C: D.E. 5/23: Goods Location Codes: Maritime Ports and Wharves
- Appendix 16D: D.E. 5/23: Goods Location Codes: ITSFs
- Appendix 16E: D.E. 5/23: Goods Location Codes: ITSF(R)
- Appendix 16F: D.E. 5/23: Goods Location Codes: ETSFs
- Appendix 16G: D.E. 5/23: Goods Location Codes: BIPs
- Appendix 16H: D.E. 5/23: Goods Location Codes: Approved Depositories and
- Appendix 16J: D.E. 5/23: Goods Location Codes: Other Types of Location
- Appendix 16I: D.E. 5/23: GB Place Names and UN/LOCODE Code List

Will be issued in a separate release.



**Appendix 17: D.E. 5/27: Supervising Office (SPOFF) Codes**

This Appendix provides details of the UK Supervising Office (SPOFF) Codes to be used with Data Element (D.E.) 5/27.

Codes for Supervising Offices in other Member States may be found in the [EUs Customs Office List](#). Please see [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) for details of when this data element is to be completed and which Supervising Office is to be declared.

Choose the relevant SPOFF code for the UK Supervising Customs Office from the table below:

<b>HMRC Office</b>	<b>UK Supervising Office (SPOFF) Code to be declared in D.E. 5/27</b>
Aberdeen, Ruby House	<b>GBABD001</b>
Avonmouth, Custom House	<b>GBAVO001</b>
Bathgate, Pyramids Business Centre	<b>GBBTH001</b>
Belfast, Beaufort House	<b>GBBEL001</b>
Belfast, Carne House	<b>GBBEL002</b>
Belfast, Custom House	<b>GBBEL003</b>
Belfast, Dorchester House (NIRU)	<b>GBBEL004</b>
Birmingham, 2 Broadway	<b>GBBHM001</b>
Birmingham, City Centre House	<b>GBBHM002</b>
Blackburn, Chaucers Walk	<b>GBBLB001</b>
Bolton, Stonecross House	<b>GBBLT001</b>
Bootle, Litherland House	<b>GBBOE001</b>
Bootle, St. John's House	<b>GBBOE002</b>
Bootle, St. John's House	<b>GBBOE003</b>
Bournemouth, Holland House	<b>GBBOH001</b>
Bradford, Centenary Court	<b>GBBRD001</b>
Bradford, No.1 The Interchange	<b>GBBRD002</b>
Brierley Hill, Merry Hill Contact Centre	<b>GBRIH001</b>
Brighton, Crown House	<b>GBBSH001</b>
Bristol, 101 Victoria Street	<b>GBBRS001</b>
Bristol, Temple Quay House	<b>GBBRS002</b>
Bristol, The Crescent centre	<b>GBBRS003</b>
Cambridge, Eastbrook	<b>GBCMG001</b>
Canterbury, Charter House (re Sun Alliance House)	<b>GBCNB001</b>
Cardiff, Brunel House	<b>GBCDF001</b>
Cardiff, Ty Glas (EORI Team)	<b>GBCDF002</b>
Coventry, Sherbourne House	<b>GBCVT001</b>

**VOLUME 3 – Appendix 17: Supervising Office Codes (CDS)**

<b>HMRC Office</b>	<b>UK Supervising Office (SPOFF) Code to be declared in D.E. 5/27</b>
Craigavon, Marlborough House	<b>GBCRG001</b>
Crawley, Origin One	<b>GBCWY001</b>
Croydon, 1 Ruskin Square	<b>GBCRO001</b>
Croydon, Southern House	<b>GBCRO002</b>
Cumbernauld, Accounts Office	<b>GBCLD001</b>
Derby, Northgate House	<b>GBDXY001</b>
Dover, Priory Court	<b>GBDVR001</b>
Dundee, Caledonian House	<b>GBDUN001</b>
Dundee, Sidlaw House	<b>GBDUN002</b>
East Kilbride, Plaza Tower	<b>GBEKB001</b>
East Kilbride, Queensway House	<b>GBEKB002</b>
Edinburgh, Elgin House	<b>GBEDI001</b>
Edinburgh, Grayfield House	<b>GBEDI002</b>
Edinburgh, Meldrum House	<b>GBEDI003</b>
Enniskillen, Abbey House	<b>GBENK001</b>
Erith, Chaucer House	<b>GBERI001</b>
Exeter, Longbrook House	<b>GBEXE001</b>
Gartcosh, Scottish Crime Campus	<b>GBGTC001</b>
Glasgow, Cotton House	<b>GBGLW001</b>
Glasgow, Portcullis House	<b>GBGLW002</b>
Gloucester, Twyver House	<b>GBGLO001</b>
Gravesend, Custom House	<b>GBGVS001</b>
Grimsby, Imperial House	<b>GBGSY001</b>
Harwich, Custom House	<b>GBHRW001</b>
Hull, Cherry Court	<b>GBHUL001</b>
Hull, Custom House	<b>GBHUL002</b>
Inverness, River House	<b>GBINV001</b>
Ipswich, Haven House	<b>GBIPS001</b>
Ipswich, St Clare House	<b>GBIPS002</b>
Leeds, Peter Bennett House (Customs Authorisations & Reviews Team)	<b>GBLBA001</b>
Leeds, 1 Munroe Court	<b>GBLBA002</b>
Leeds, Castle House	<b>GBLBA003</b>
Leeds, Windsor House	<b>GBLBA004</b>

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<b>HMRC Office</b>	<b>UK Supervising Office (SPOFF) Code to be declared in D.E. 5/27</b>
Leicester, Saxon House	<b>GBLCS001</b>
Lincoln, Lawress Hall	<b>GBLCN001</b>
Lisburn, Moira House	<b>GBLIS001</b>
Liverpool, Graeme House	<b>GBLIV001</b>
Liverpool, Imperial Court	<b>GBLIV002</b>
Liverpool, Regian House	<b>GBLIV003</b>
Livingston, Barbara Ritchie House	<b>GBTON001</b>
London, 10 South Colonnade	<b>GBLON001</b>
London, 100 Parliament Street	<b>GBLON002</b>
London, Bush House	<b>GBLON003</b>
London, Custom House	<b>GBLON004</b>
London, Custom House Annexe	<b>GBLON005</b>
London, Dorset House	<b>GBLON006</b>
London, Euston Tower	<b>GBLON007</b>
London, International House	<b>GBLON008</b>
London, Jubilee House	<b>GBLON009</b>
Londonderry, Foyle House	<b>GBLDY001</b>
Luton, King House	<b>GBLUT001</b>
Maidstone, Medvale House	<b>GBMDT001</b>
Manchester, Albert Bridge House	<b>GBMNC001</b>
Manchester, Manchester Airport	<b>GBMNC002</b>
Middlesbrough, 100 Russell Street	<b>GBMID001</b>
Middlesbrough, Eustace House	<b>GBMID002</b>
Netherton, Comben House	<b>GBNTE001</b>
Newcastle, Benton Park View	<b>GBNCL001</b>
Newcastle, Block D, Tyneview Park	<b>GBNCL002</b>
Northampton, Princess House	<b>GBNHP001</b>
Nottingham, Barkley House	<b>GBNTG001</b>
Nottingham, Castle Meadow Campus	<b>GBNTG002</b>
Nottingham, Ferrers House	<b>GBNTG003</b>
Nottingham, FitzRoy House (AEO Central Site)	<b>GBNTG004</b>
Nottingham, Howard House	<b>GBNTG005</b>
Nottingham, Yorke House	<b>GBNTG006</b>

**VOLUME 3 – Appendix 17: Supervising Office Codes (CDS)**

<b>HMRC Office</b>	<b>UK Supervising Office (SPOFF) Code to be declared in D.E. 5/27</b>
Oxford, Trinity House	<b>GBOXF001</b>
Peterborough, Churchgate	<b>GBPET001</b>
Peterborough, Peterborough (Woodston) Storage Centre	<b>GBPET002</b>
Peterlee, Emerald Court	<b>GBPTE001</b>
Porthmadog, Ty Moelwyn	<b>GBPTD001</b>
Portsmouth, Lynx House	<b>GBPME001</b>
Portsmouth, Wingfield House	<b>GBPME002</b>
Preston, Charles House	<b>GBPRE001</b>
Preston, Diadem House	<b>GBPRE002</b>
Preston, St Mark's House	<b>GBPRE003</b>
Preston, St Mary's House	<b>GBPRE004</b>
Preston, The Guild Centre	<b>GBPRE005</b>
Preston, Unicentre	<b>GBPRE006</b>
Reading, Sapphire Plaza	<b>GBRDN001</b>
Redhill, Warwick House	<b>GBREH001</b>
Redruth, Piran House	<b>GBRRU001</b>
Salford, Ralli Quays (NTAS)	<b>GBSFY001</b>
Salford, Trinity Bridge House	<b>GBSFY002</b>
Sheffield, Concept House	<b>GBSHE001</b>
Shipleigh, Accounts Office	<b>GBSHI001</b>
Solihull, Regent House	<b>GBSOL001</b>
Solihull, Royal House	<b>GBSOL002</b>
Solihull, Sapphire East	<b>GBSOL003</b>
Southampton, Compass House	<b>GBSOU001</b>
Southend on Sea, Alexander House	<b>GBSAA001</b>
St Helens, College Street	<b>GBSHY001</b>
Staines, Forum House	<b>GBSTS001</b>
Staines, Heliting House	<b>GBSTS002</b>
Stockton-on-Tees, George Stephenson House	<b>GBSTT001</b>
Stoke-on-Trent, Blackburn House	<b>GBSOT001</b>
Sunderland, Waterside House	<b>GBSUN001</b>
Surbiton, Tolworth Tower	<b>GBSUR001</b>
Swansea, Ty Nant	<b>GBSWA001</b>

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<b>HMRC Office</b>	<b>UK Supervising Office (SPOFF) Code to be declared in D.E. 5/27</b>
Swindon, Wiltshire Court	<b>GBSNN001</b>
Telford, Abbey House	<b>GBTEF001</b>
Telford, Parkside Court	<b>GBTEF002</b>
Telford, Plaza 2 - Floor 2	<b>GBTEF003</b>
Uxbridge, Valiant House	<b>GBUXB001</b>
Warrington, Mersey Bank House	<b>GBWRN001</b>
Washington, Waterview Park	<b>GBWNN001</b>
Watford, Cambridge House	<b>GBWAF001</b>
Wembley, Olympic House	<b>GBWBY001</b>
Woking, Dukes Court	<b>GBWKG001</b>
Wolverhampton, Crown House	<b>GBWOV001</b>
Worcester, County Hall	<b>GBWTR001</b>
Workington, West Cumbria House	<b>GBWOR001</b>
Worthing, Durrington Bridge House	<b>GBWOT001</b>
Worthing, HMRC Barrington Road	<b>GBWOT002</b>
Wrexham, Plas Gororau	<b>GBWXH001</b>
York, Swinson House	<b>GBYRK001</b>





**Appendix 18: D.E. 6/9: Package Type Codes**

This Appendix provides details of the Package Type Codes to be used with Data Element (D.E.) 6/9. The Package Type Code of the smallest external packing unit is to be declared in accordance with UN/ECE Recommendation 21.

Enter the appropriate code specifying the type of package from the table below:

<b>Code</b>	<b>Name</b>	<b>Further Guidance</b>
43	Bag, super bulk	A cloth plastic or paper based bag having the dimensions of the pallet on which it is constructed.
44	Bag, polybag	A type of plastic bag, typically used to wrap promotional pieces, publications, product samples, and/or catalogues.
1A	Drum, steel	
1B	Drum, aluminium	
1D	Drum, plywood	
1F	Container, flexible	A packaging container of flexible construction.
1G	Drum, fibre	
1W	Drum, wooden	
2C	Barrel, wooden	
3A	Jerrican, steel	
3H	Jerrican, plastic	
4A	Box, steel	
4B	Box, aluminium	
4C	Box, natural wood	
4D	Box, plywood	
4F	Box, reconstituted wood	
4G	Box, fibreboard	
4H	Box, plastic	
5H	Bag, woven plastic	
5L	Bag, textile	
5M	Bag, paper	
6H	Composite packaging, plastic receptacle	
6P	Composite packaging, glass receptacle	
7A	Case, car	A type of portable container designed to store equipment for carriage in an automobile.
7B	Case, wooden	A case made of wood for retaining substances or articles.

**VOLUME 3 – Appendix 18: Package Type Codes (CDS)**

Code	Name	Further Guidance
8A	Pallet, wooden	A platform or open-ended box, made of wood, on which goods are retained for ease of mechanical handling during transport and storage.
8B	Crate, wooden	A receptacle, made of wood, on which goods are retained for ease of mechanical handling during transport and storage.
8C	Bundle, wooden	Loose or unpacked pieces of wood tied or wrapped together.
AA	Intermediate bulk container, rigid plastic	
AB	Receptacle, fibre	Containment vessel made of fibre used for retaining substances or articles.
AC	Receptacle, paper	Containment vessel made of paper for retaining substances or articles.
AD	Receptacle, wooden	Containment vessel made of wood for retaining substances or articles.
AE	Aerosol	
AF	Pallet, modular, collars 80cms * 60cms	Standard sized pallet of dimensions 80 centimeters by 60 centimeters (cms).
AG	Pallet, shrinkwrapped	Pallet load secured with transparent plastic film that has been wrapped around and then shrunk tightly.
AH	Pallet, 100cms * 110cms	Standard sized pallet of dimensions 100centimeters by 110 centimeters (cms).
AI	Clamshell	
AJ	Cone	Container used in the transport of linear material such as yarn.
AL	Ball	A spherical containment vessel for retaining substances or articles.
AM	Ampoule, non-protected	
AP	Ampoule, protected	
AT	Atomizer	
AV	Capsule	
B4	Belt	A band use to retain multiple articles together.
BA	Barrel	
BB	Bobbin	
BC	Bottlecrate / bottlerack	
BD	Board	
BE	Bundle	
BF	Balloon, non-protected	

**VOLUME 3 – Appendix 18: Package Type Codes (CDS)**

Code	Name	Further Guidance
BG	Bag	A receptacle made of flexible material with an open or closed top.
BH	Bunch	
BI	Bin	
BJ	Bucket	
BK	Basket	
BL	Bale, compressed	
BM	Basin	
BN	Bale, non-compressed	
BO	Bottle, non-protected, cylindrical	A narrow-necked cylindrical shaped vessel without external protective packing material.
BP	Balloon, protected	
BQ	Bottle, protected cylindrical	A narrow-necked cylindrical shaped vessel with external protective packing material.
BR	Bar	
BS	Bottle, non-protected, bulbous	A narrow-necked bulb shaped vessel without external protective packing material.
BT	Bolt	
BU	Butt	
BV	Bottle, protected bulbous	A narrow-necked bulb shaped vessel with external protective packing material.
BW	Box, for liquids	
BX	Box	
BY	Board, in bundle/bunch/truss	
BZ	Bars, in bundle/bunch/truss	
CA	Can, rectangular	
CB	Crate, beer	
CC	Churn	
CD	Can, with handle and spout	
CE	Creel	
CF	Coffer	
CG	Cage	
CH	Chest	
CI	Canister	
CJ	Coffin	
CK	Cask	

**VOLUME 3 – Appendix 18: Package Type Codes (CDS)**

Code	Name	Further Guidance
CL	Coil	
CM	Card	A flat package usually made of fibreboard from/to which product is often hung or attached.
CN	Container, not otherwise specified as transport equipment	
CO	Carboy, non-protected	
CP	Carboy, protected	
CQ	Cartridge	Package containing a charge such as propelling explosive for firearms or ink toner for a printer.
CR	Crate	
CS	Case	
CT	Carton	
CU	Cup	
CV	Cover	
CW	Cage, roll	
CX	Can, cylindrical	
CY	Cylinder	
CZ	Canvas	
DA	Crate, multiple layer, plastic	
DB	Crate, multiple layer, wooden	
DC	Crate, multiple layer, cardboard	
DG	Cage, Commonwealth Handling Equipment Pool (CHEP)	
DH	Box, Commonwealth Handling Equipment Pool (CHEP), Eurobox	A box mounted on a pallet base under the control of CHEP.
DI	Drum, iron	
DJ	Demijohn, non-protected	
DK	Crate, bulk, cardboard	
DL	Crate, bulk, plastic	
DM	Crate, bulk, wooden	
DN	Dispenser	
DP	Demijohn, protected	
DR	Drum	
DS	Tray, one layer no cover, plastic	

**VOLUME 3 – Appendix 18: Package Type Codes (CDS)**

Code	Name	Further Guidance
DT	Tray, one layer no cover, wooden	
DU	Tray, one layer no cover, polystyrene	
DV	Tray, one layer no cover, cardboard	
DW	Tray, two layers no cover, plastic tray	
DX	Tray, two layers no cover, wooden	
DY	Tray, two layers no cover, cardboard	
EC	Bag, plastic	
ED	Case, with pallet base	
EE	Case, with pallet base, wooden	
EF	Case, with pallet base, cardboard	
EG	Case, with pallet base, plastic	
EH	Case, with pallet base, metal	
EI	Case, isothermic	
EN	Envelope	
FB	Flexibag	A flexible containment bag made of plastic, typically for the transportation bulk non-hazardous cargoes using standard size shipping containers.
FC	Crate, fruit	
FD	Crate, framed	
FE	Flexitank	A flexible containment tank made of plastic, typically for the transportation bulk non-hazardous cargoes using standard size shipping containers.
FI	Firkin	
FL	Flask	
FO	Footlocker	
FP	Filmpack	
FR	Frame	
FT	Foodtainer	
FW	Cart, flatbed	Wheeled flat bedded device on which trays or other regular shaped items are packed for transportation purposes.
FX	Bag, flexible container	

**VOLUME 3 – Appendix 18: Package Type Codes (CDS)**

Code	Name	Further Guidance
GB	Bottle, gas	A narrow-necked metal cylinder for retention of liquefied or compressed gas.
GI	Girder	
GL	Container, gallon	A container with a capacity of one gallon.
GR	Receptacle, glass	Containment vessel made of glass for retaining substances or articles.
GU	Tray, containing horizontally stacked flat items	Tray containing flat items stacked on top of one another.
GY	Bag, gunny	A sack made of gunny or burlap, used for transporting coarse commodities, such as grains, potatoes, and other agricultural products.
GZ	Girders, in bundle/bunch/truss	
HA	Basket, with handle, plastic	
HB	Basket, with handle, wooden	
HC	Basket, with handle, cardboard	
HG	Hogshead	
HN	Hanger	A purpose shaped device with a hook at the top for hanging items from a rail.
HR	Hamper	
IA	Package, display, wooden	
IB	Package, display, cardboard	
IC	Package, display, plastic	
ID	Package, display, metal	
IE	Package, show	
IF	Package, flow	A flexible tubular package or skin, possibly transparent, often used for containment of foodstuffs (e.g. salami sausage).
IG	Package, paper wrapped	
IH	Drum, plastic	
IK	Package, cardboard, with bottle grip-holes	Packaging material made out of cardboard that facilitates the separation of individual glass or plastic bottles.
IL	Tray, rigid, lidded stackable (CEN TS 14482:2002)	Lidded stackable rigid tray compliant with CEN TS 14482:2002.
IN	Ingot	
IZ	Ingots, in bundle/bunch/truss	

**VOLUME 3 – Appendix 18: Package Type Codes (CDS)**

Code	Name	Further Guidance
JB	Bag, jumbo	A flexible containment bag, widely used for storage, transportation and handling of powder, flake or granular materials. Typically constructed from woven polypropylene (PP) fabric in the form of cubic bags.
JC	Jerrican, rectangular	
JG	Jug	
JR	Jar	
JT	Jutebag	
JY	Jerrican, cylindrical	
KG	Keg	
KI	Kit	A set of articles or implements used for a specific purpose.
LE	Luggage	A collection of bags, cases and/or containers which hold personal belongings for a journey.
LG	Log	
LT	Lot	
LU	Lug	A wooden box for the transportation and storage of fruit or vegetables.
LV	Liftvan	A wooden or metal container used for packing household goods and personal effects.
LZ	Logs, in bundle/bunch/truss	
MA	Crate, metal	Containment box made of metal for retaining substances or articles.
MB	Bag, multiply	
MC	Crate, milk	
ME	Container, metal	A type of containment box made of metal for retaining substances or articles, not otherwise specified as transport equipment.
MR	Receptacle, metal	Containment vessel made of metal for retaining substances or articles.
MS	Sack, multi-wall	
MT	Mat	
MW	Receptacle, plastic wrapped	Containment vessel wrapped with plastic for retaining substances or articles.
MX	Matchbox	
NA	Not available	
NE	Unpacked or unpackaged	
NF	Unpacked or unpackaged, single unit	

**VOLUME 3 – Appendix 18: Package Type Codes (CDS)**

Code	Name	Further Guidance
NG	Unpacked or unpackaged, multiple units	
NS	Nest	
NT	Net	
NU	Net, tube, plastic	
NV	Net, tube, textile	
OA	Pallet, CHEP 40 cm x 60 cm	Commonwealth Handling Equipment Pool (CHEP) standard pallet of dimensions 40 centimeters x 60 centimeters.
OB	Pallet, CHEP 80 cm x 120 cm	Commonwealth Handling Equipment Pool (CHEP) standard pallet of dimensions 80 centimeters x 120 centimeters.
OC	Pallet, CHEP 100 cm x 120 cm	Commonwealth Handling Equipment Pool (CHEP) standard pallet of dimensions 100 centimeters x 120 centimeters.
OD	Pallet, AS 4068-1993	Australian standard pallet of dimensions 115.5 centimeters x 116.5 centimeters.
OE	Pallet, ISO T11	ISO standard pallet of dimensions 110 centimeters x 110 centimeters, prevalent in Asia - Pacific region.
OF	Platform, unspecified weight or dimension	A pallet equivalent shipping platform of unknown dimensions or unknown weight.
OK	Block	A solid piece of a hard substance, such as granite, having one or more flat sides.
OT	Octabin	A standard cardboard container of large dimensions for storing for example vegetables, granules of plastics or other dry products.
OU	Container, outer	A type of containment box that serves as the outer shipping container, not otherwise specified as transport equipment.
P2	Pan	A shallow, wide, open container, usually of metal.
PA	Packet	Small package.
PB	Pallet, box Combined open-ended box and pallet	
PC	Parcel	
PD	Pallet, modular, collars 80cms * 100cms	Standard sized pallet of dimensions 80 centimeters by 100 centimeters (cms).
PE	Pallet, modular, collars 80cms * 120cms	Standard sized pallet of dimensions 80 centimeters by 120 centimeters (cms).
PF	Pen	A small open top enclosure for retaining animals.
PG	Plate	
PH	Pitcher	



**VOLUME 3 – Appendix 18: Package Type Codes (CDS)**

Code	Name	Further Guidance
PI	Pipe	
PJ	Punnet	
PK	Package	Standard packaging unit.
PL	Pail	
PN	Plank	
PO	Pouch	
PP	Piece	A loose or unpacked article.
PR	Receptacle, plastic	Containment vessel made of plastic for retaining substances or articles.
PT	Pot	
PU	Tray	
PV	Pipes, in bundle/bunch/truss	
PX	Pallet	Platform or open-ended box, usually made of wood, on which goods are retained for ease of mechanical handling during transport and storage.
PY	Plates, in bundle/bunch/truss	
PZ	Planks, in bundle/bunch/truss	
QA	Drum, steel, non-removable head	
QB	Drum, steel, removable head	
QC	Drum, aluminium, non-removable head	
QD	Drum, aluminium, removable head	
QF	Drum, plastic, non-removable head	
QG	Drum, plastic, removable head	
QH	Barrel, wooden, bung type	
QJ	Barrel, wooden, removable head	
QK	Jerrican, steel, non-removable head	
QL	Jerrican, steel, removable head	
QM	Jerrican, plastic, non-removable head	
QN	Jerrican, plastic, removable head	
QP	Box, wooden, natural wood, ordinary	

**VOLUME 3 – Appendix 18: Package Type Codes (CDS)**

Code	Name	Further Guidance
QQ	Box, wooden, natural wood, with sift proof walls	
QR	Box, plastic, expanded	
QS	Box, plastic, solid	
RD	Rod	
RG	Ring	
RJ	Rack, clothing hanger	
RK	Rack	
RL	Reel	Cylindrical rotatory device with a rim at each end on which materials are wound.
RO	Roll	
RT	Rednet	Containment material made of red mesh netting for retaining articles (e.g. trees).
RZ	Rods, in bundle/bunch/truss	
SA	Sack	
SB	Slab	
SC	Crate, shallow	
SD	Spindle	
SE	Sea-chest	
SH	Sachet	
SI	Skid	A low movable platform or pallet to facilitate the handling and transport of goods.
SK	Case, skeleton	
SL	Slipsheet	Hard plastic sheeting primarily used as the base on which to stack goods to optimise the space within a container. May be used as an alternative to a palletized packaging.
SM	Sheetmetal	
SO	Spool	A packaging container used in the transport of such items as wire, cable, tape and yarn.
SP	Sheet, plastic wrapping	
SS	Case, steel	
ST	Sheet	
SU	Suitcase	
SV	Envelope, steel	
SW	Shrinkwrapped	Goods retained in a transparent plastic film that has been wrapped around and then shrunk tightly on to the goods.

**VOLUME 3 – Appendix 18: Package Type Codes (CDS)**

Code	Name	Further Guidance
SX	Set	
SY	Sleeve	
SZ	Sheets, in bundle/bunch/truss	
T1	Tablet	A loose or unpacked article in the form of a bar, block or piece.
TB	Tub	
TC	Tea-chest	
TD	Tube, collapsible	
TE	Tyre	A ring made of rubber and/or metal surrounding a wheel.
TG	Tank container, generic	A specially constructed container for transporting liquids and gases in bulk.
TI	Tierce	
TK	Tank, rectangular	
TL	Tub, with lid	
TN	Tin	
TO	Tun	
TR	Trunk	
TS	Truss	
TT	Bag, tote	A capacious bag or basket.
TU	Tube	
TV	Tube, with nozzle	A tube made of plastic, metal or cardboard fitted with a nozzle, containing a liquid or semi-liquid product, e.g. silicon.
TW	Pallet, triwall	A lightweight pallet made from heavy duty corrugated board.
TY	Tank, cylindrical	
TZ	Tubes, in bundle/bunch/truss	
UC	Uncaged	
UN	Unit	A type of package composed of a single item or object, not otherwise specified as a unit of transport equipment.
VA	Vat	
VG	Bulk, gas (at 1031 mbar and 15°C)	
VI	Vial	
VK	Vanpack	A type of wooden crate.
VL	Bulk, liquid	

**VOLUME 3 – Appendix 18: Package Type Codes (CDS)**

<b>Code</b>	<b>Name</b>	<b>Further Guidance</b>
VN	Vehicle	A self-propelled means of conveyance.
VO	Bulk, solid, large particles (“nodules”)	
VP	Vacuum-packed	
VQ	Bulk, liquefied gas (at abnormal temperature/pressure)	
VR	Bulk, solid, granular particles (“grains”)	
VS	Bulk, scrap metal	Loose or unpacked scrap metal transported in bulk form.
VY	Bulk, solid, fine particles (“powders”)	
WA	Intermediate bulk container	A reusable container made of metal, plastic, textile, wood or composite materials used to facilitate transportation of bulk solids and liquids in manageable volumes.
WB	Wickerbottle	
WC	Intermediate bulk container, steel	
WD	Intermediate bulk container, aluminium	
WF	Intermediate bulk container, metal	
WG	Intermediate bulk container, steel, pressurised > 10 kpa	
WH	Intermediate bulk container, aluminium, pressurised > 10 kpa	
WJ	Intermediate bulk container, metal, pressure 10 kpa	
WK	Intermediate bulk container, steel, liquid	
WL	Intermediate bulk container, aluminium, liquid	
WM	Intermediate bulk container, metal, liquid	
WN	Intermediate bulk container, woven plastic, without coat/liner	
WP	Intermediate bulk container, woven plastic, coated	
WQ	Intermediate bulk container, woven plastic, with liner	

**VOLUME 3 – Appendix 18: Package Type Codes (CDS)**

Code	Name	Further Guidance
WR	Intermediate bulk container, woven plastic, coated and liner	
WS	Intermediate bulk container, plastic film	
WT	Intermediate bulk container, textile with out coat/liner	
WU	Intermediate bulk container, natural wood, with inner liner	
WV	Intermediate bulk container, textile, coated	
WW	Intermediate bulk container, textile, with liner	
WX	Intermediate bulk container, textile, coated and liner	
WY	Intermediate bulk container, plywood, with inner liner	
WZ	Intermediate bulk container, reconstituted wood, with inner liner	
XA	Bag, woven plastic, without inner coat/liner	
XB	Bag, woven plastic, sift proof	
XC	Bag, woven plastic, water resistant	
XD	Bag, plastics film	
XF	Bag, textile, without inner coat/liner	
XG	Bag, textile, sift proof	
XH	Bag, textile, water resistant	
XJ	Bag, paper, multi-wall	
XK	Bag, paper, multi-wall, water resistant	
YA	Composite packaging, plastic receptacle in steel drum	
YB	Composite packaging, plastic receptacle in steel crate box	
YC	Composite packaging, plastic receptacle in aluminium drum	
YD	Composite packaging, plastic receptacle in aluminium crate	

**VOLUME 3 – Appendix 18: Package Type Codes (CDS)**

<b>Code</b>	<b>Name</b>	<b>Further Guidance</b>
YF	Composite packaging, plastic receptacle in wooden box	
YG	Composite packaging, plastic receptacle in plywood drum	
YH	Composite packaging, plastic receptacle in plywood box	
YJ	Composite packaging, plastic receptacle in fibre drum	
YK	Composite packaging, plastic receptacle in fibreboard box	
YL	Composite packaging, plastic receptacle in plastic drum	
YM	Composite packaging, plastic receptacle in solid plastic box	
YN	Composite packaging, glass receptacle in steel drum	
YP	Composite packaging, glass receptacle in steel crate box	
YQ	Composite packaging, glass receptacle in aluminium drum	
YR	Composite packaging, glass receptacle in aluminium crate	
YS	Composite packaging, glass receptacle in wooden box	
YT	Composite packaging, glass receptacle in plywood drum	
YV	Composite packaging, glass receptacle in wickerwork hamper	
YW	Composite packaging, glass receptacle in fibre drum	
YX	Composite packaging, glass receptacle in fibreboard box	
YY	Composite packaging, glass receptacle in expandable plastic pack	
YZ	Composite packaging, glass receptacle in solid plastic pack	
ZA	Intermediate bulk container, paper, multi-wall	
ZB	Bag, large	

**VOLUME 3 – Appendix 18: Package Type Codes (CDS)**

<b>Code</b>	<b>Name</b>	<b>Further Guidance</b>
ZC	Intermediate bulk container, paper, multi-wall, water resistant	
ZD	Intermediate bulk container, rigid plastic, with structural equipment, solids	
ZF	Intermediate bulk container, rigid plastic, freestanding, solids	
ZG	Intermediate bulk container, rigid plastic, with structural equipment, pressurised	
ZH	Intermediate bulk container, rigid plastic, freestanding, pressurised	
ZJ	Intermediate bulk container, rigid plastic, with structural equipment, liquids	
ZK	Intermediate bulk container, rigid plastic, freestanding, liquids	
ZL	Intermediate bulk container, composite, rigid plastic, solids	
ZM	Intermediate bulk container, composite, flexible plastic, solids	
ZN	Intermediate bulk container, composite, rigid plastic, pressurised	
ZP	Intermediate bulk container, composite, flexible plastic, pressurised	
ZQ	Intermediate bulk container, composite, rigid plastic, liquids	
ZR	Intermediate bulk container, composite, flexible plastic, liquids	
ZS	Intermediate bulk container, composite	
ZT	Intermediate bulk container, fibreboard	
ZU	Intermediate bulk container, flexible	

**VOLUME 3 – Appendix 18: Package Type Codes (CDS)**

<b>Code</b>	<b>Name</b>	<b>Further Guidance</b>
ZV	Intermediate bulk container, metal, other than steel	
ZW	Intermediate bulk container, natural wood	
ZX	Intermediate bulk container, plywood	
ZY	Intermediate bulk container, reconstituted wood	
ZZ	Mutually defined	



**Appendix 19: D.E. 6/17: National Additional Codes**

This Appendix provides details of the National Additional Codes to be declared in Data Element (D.E.) 6/17.

Enter any National Additional Code for the goods being declared, as specified by the commodity code. If no National Additional Code is required, D.E. 6/17 may be left blank.

The National Additional Codes will be used, in conjunction with information provided elsewhere in the declaration, to calculate the duties and taxes applicable. The codes declared in D.E. 6/17 will also be used to indicate any exemptions or reduced rates of taxes which may be applicable for national taxes and other charges.

The declaration of a National Additional Code for an exemption or reduction in D.E. 6/17 constitutes a legal declaration that the claimant is eligible for the relief or exemption. An incorrect claim to an exemption or reduced rate may render the legal declarant liable to a demand for the relieved revenue and other sanctions or penalties under the applicable legislation.

You can find information on and guidance on commodity codes in the UK Trade Tariff here: <https://www.gov.uk/trade-tariff>.

The following table contains a list of the National Additional Codes which may be entered in D.E. 6/17.

<b>National Additional Code to be declared in D.E. 6/17</b>	<b>Description</b>
VATE	VAT Exempt duty rate
VATR	5% VAT duty rate
VATZ	0% VAT duty rate
X411	UK tax type 411, SPARKLING WINE OF FRESH GRAPE, 8.5% AND ABOVE, BUT NOT EXCEEDING 15%
X412	UK tax type 412, SPARKLING WINE OF FRESH GRAPE, EXCEEDING 5.5% BUT LESS THAN 8.5%
X413	UK tax type 413, STILL WINE EXC 5.5% NOT EXC 15%
X415	UK tax type 415, STILL OR SPARKLING EXC 15% BUT NOT EXC 22%
X419	UK tax type 419, WINE OF GREATER THAN 22% VOL
X421	UK tax type 421, SPARKLING MADE-WINE EXC 8.5% AND ABOVE BUT NOT EXCEEDING 15%
X422	UK tax type 422, SPARKLING MADE-WINE EXCEEDING 5.5% BUT LESS THAN 8.5%
X423	UK tax type 423, STILL MADE-WINE EXC 5.5% NOT EXC 15%
X425	MADE-WINE OF BETWEEN 15%-22% VOL
X429	UK tax type 429, MADE-WINE OF GREATER THAN 22% VOL
X431	UK tax type 431, WINE BASED BEVERAGE OF LESS THAN 1.2% VOL

**VOLUME 3 – Appendix 19: National Additional Codes (CDS)**

National Additional Code to be declared in D.E. 6/17	Description
X433	UK tax type 433, WINE, SPIRIT BASED BEVERAGE EXC 1.2% VOL NOT EXC 4% VOL.
X435	UK tax type 435, WINE, SPIRIT BASED BEVERAGE EXC 4% VOL NOT EXC 5.5% VOL
X438	UK tax type 438, SPIRIT-BASED COOLERS
X440	UK tax type 440, BEER MADE IN THE UK
X441	UK tax type 441, IMPORTED BEER
X442	UK tax type 442, BEER MADE IN THE UK
X443	UK tax type 443, IMPORTED BEER
X444	UK tax type 444, UK BEER
X445	UK tax type 445, UK BEER
X446	UK tax type 446, IMPORTED BEER
X447	UK tax type 447, IMPORTED BEER
X451	UK tax type 451, SPIRITS
X461	UK tax type 461, Whisky - Wholly Malt
X462	UK tax type 462, Whisky - Wholly Grain
X463	UK tax type 463, Whisky - Blended
X473	UK tax type 473, BEER BASED BEVERAGE EXCEEDING 1.2% VOL.
X481	UK tax type 481, CIDER AND PERRY
X483	UK tax type 483, CIDER AND PERRY EXCEEDING 7.5% BUT LESS THAN 8.5%
X485	UK tax type 485, SPARKLING CIDER and PERRY, STRENGTH EXCEEDING 5.5% BUT LESS THAN 8.5%
X511	UK tax type 511, UNREBATED LIGHT OIL, AVIATION GASOLINE
X515	UK tax type 515, UNREBATED LIGHT OIL, LEADED MOTOR SPIRIT
X520	UK tax type 520, UNREBATED LIGHT OIL, OTHER
X521	UK tax type 521, REBATED LIGHT OIL, FURNACE FUEL
X522	UK tax type 522, REBATED LIGHT OIL, UNLEADED FUEL
X525	UK tax type 525, ULTRA LOW SULPHUR PETROL
X540	EXCISE - FULL, 540, OTHER (UNMARKED) HEAVY OIL (OTHER THAN KEROSENE)
X541	UK tax type 541, UNREBATED HEAVY OIL
X542	UK tax type 542, KEROSENE AS OFF-ROAD MOTOR VEHICLE FUEL

**VOLUME 3 – Appendix 19: National Additional Codes (CDS)**

National Additional Code to be declared in D.E. 6/17	Description
X545	UK tax type 545, ULTRA LOW SULPHUR DIESEL
X551	UK tax type 551, REBATED HEAVY OIL, KEROSENE
X556	UK tax type 556, REBATED HEAVY OIL, GAS OIL
X560	UK tax type 560, ULTRA LOW SULPHUR GAS OIL
X561	UK tax type 561, REBATED HEAVY OIL, FUEL OIL
X570	UK tax type 570, REBATED HEAVY OIL, OTHER
X571	UK tax type 571, BIODIESEL FOR NON-ROAD USE
X572	UK tax type 572, BIODIESEL BLENDED WITH KEROSENE
X589	UK tax type 589, BIODIESEL - PURE BIODIESEL
X590	UK tax type 590, BIODIESEL - BLENDED
X591	UK tax type 591, Natural Gas
X592	UK tax type 592, Other Gas
X593	UK tax type 593, OTHER RCT EX DTY SULPH FREE DIESEL AND RPT EX DTY SULPH FREE DIESEL
X594	UK tax type 594, OTHER RCT EX DTY SULPH FREE PETROL AND RPT EX DTY SULPH FREE PETROL
X595	UK tax type 595, Bioethanol
X611	UK tax type 611, CIGARATTES
X615	UK tax type 615, CIGARS
X619	UK tax type 619, HAND ROLLING TOBACCO
X623	UK tax type 623, OTHER SMOKING TOBACCO
X627	UK tax type 627, CHEWING TOBACCO
X99A	Solid fuels i.e. coal and lignite, coke and semi-coke of coal or lignite, and petroleum coke
X99B	Any petroleum gas, or other gaseous hydrocarbon supplied in a liquid state
X99C	Gas supplied by a gas utility or any gas supplied in a gaseous state that is of a kind supplied by a gas utility Great Britain
X99D	Electricity



**Appendix 20: D.E.8/7 & D.E.4/4 - Measurement Unit Codes**

These codes should only be completed in Data Elements 4/4 and 8/7 where a commodity code or document requires the provision of a measurement unit and qualifier. Where these are not stipulated against the document code or commodity code, this data is not required.

**Measurement Units and the tax calculation: (D.E. 4/4 (Tax Base))**

The measurement Units and qualifiers should only be completed in D.E. 4/4 (Tax Base) where they are required to support the calculation of the tax amounts, for example a third quantity is required such as alcoholic strength by volume.

Where a commodity code requires a measurement unit and qualifier (where applicable), this will be specified against the commodity code details in Volume 2 of the UK Trade Tariff, see:

<https://www.gov.uk/trade-tariff> for details.

Where the specific commodity code requires a measurement unit and/or qualifier to be declared, enter the appropriate code for the commodity's measurement unit type using the list provided in Appendix 20: D.E. 8/7 and 4/4: Measurement Unit Codes.

For example, if the commodity requires a quantity in litres, enter the measurement unit code of LTR followed by the quantity declared in litres.

**Measurement Units and Documentation write off: (D.E. 2/3 and 8/7):**

A measurement unit and qualifier is only required where a specific quantity and measurement type has to be decremented against a specific document. For example, a licence has been issued for a total quantity of liquids in litres.

Where the specific document requires a measurement unit and/or qualifier to be declared, enter the appropriate code for the commodity's/ document's measurement unit type using the list provided in Appendix 20: D.E. 8/7 and 4/4: Measurement Unit Codes.

For example, if the document requires a quantity in litres, enter the measurement unit code of LTR. The quantity of litres being declared should be entered against the eighth component: quantity.

If no quantity or measurement unit/ qualifier is required, this data element should be omitted.

**Measurement Unit and Qualifier Codes for CDS:**

The following table contains a list of Measurement Unit Codes, their descriptions and qualifiers (where applicable). The codes from Columns 1 and 2 are the only codes which may be declared to CDS in respect of Data Elements 8/7 & 4/4.

The Code shown in Column 4 (CHIEF code) is provided for reference purposes only to ease the cross-referencing of old and new codes.

Measurement Unit Code	Qualifier	Description	CHIEF code for reference purposes only
ASV		% volume	099
ASV	X	% volume Hectolitre	098
CCT		Carrying capacity in metric tonnes	064
CEN		100 items	034
CTM		Carats (one metric carat =2x10 <sup>-4</sup> kg)	026
DAP		Decatonne, corrected according to polarisation	
DHS		Kilogram of dihydrostreptomycin	
DTN		Hectokilogram	024
DTN	E	Hectokilogram net of drained weight	

**VOLUME 3 – Appendix 20: Measurement Unit Codes (CDS)**

Measurement Unit Code	Qualifier	Description	CHIEF code for reference purposes only
DTN	F	Hectokilogram of common wheat	
DTN	G	Hectokilogram Gross	062
DTN	L	Hectokilogram of live weight	
DTN	M	Hectokilogram net of dry matter	
DTN	R	Hectokilogram of the standard quality	
DTN	S	Hectokilogram of sugar with a yield in white sugar of 92%	
DTN	Z	Hectokilogram per 1% by weight of sucrose	
EUR		Euro (used for statistical surveillance)	
FC1		Factor	
FC1	X	Factor Hectolitre	
GBP*		Pounds (£) Sterling	
GFI		Gram of fissile isotopes	089
GP1		Gross Production	
GP1	X	Gross Production Hectolitre	
GRM		Gram	021
GRT		Gross tonnage	093
HLT		Hectolitre	078
HMT		Hectometre	059
KAC		Kilogram net if acesulfame potassium	119
KCC		Kilogram of choline chloride	107
KCL		Tonne of potassium chloride	
KGM		Kilogram	023
KGM	A	Kilogram Total alcohol	063
KGM	E	Kilogram net of drained weight	069
KGM	G	Kilogram Gross	061
KGM	P	Kilogram of lactic matter	
KGM	S	Kilogram of sugar with a yield in white sugar of 92%	
KGM	T	Kilogram of dry lactic matter	
KLT		1000 litres	040
KMA		Kilogram of methylamines	039
KMT		Kilometre	114
KNI		Kilogram of nitrogen	003

**VOLUME 3 – Appendix 20: Measurement Unit Codes (CDS)**

Measurement Unit Code	Qualifier	Description	CHIEF code for reference purposes only
KNS		Kilogram of hydrogen peroxide	029
KPH		Kilogram of potassium hydroxide (caustic potash)	002
KPO		Kilogram of potassium oxide	001
KPP		Kilogram of diphosphorus pentoxide	005
KSD		Kilogram of substance 90% dry	067
KSH		Kilogram of sodium hydroxide (caustic soda)	004
KUR		Kilogram of uranium	006
KW1		Kilowatt hour	097
LHC		Standard litre (of hydrocarbon oil)	070
LPA		Litre pure (100%) alcohol	066
LTR		Litre	076
LTR	A	Litre Total alcohol	066
MIL		1000 items	040
MTK		Square metre	045
MTQ		Cubic metre	087
MTQ	C	Cubic metre 1000	080
MTR		Metre	057
MWH		100 kilowatt hours	
NAR		Number of items	030
NAR	B	Number of items per flask	
NCL		Number of cells	
NPR		Number of pairs	031
RET		Retail Price	
TCE		Tonne of CO2 equivalent	121
TJO		Terajoule (gross calorific value)	120
TNE		Tonne	025
TNE	E	Tonne net of drained weight	
TNE	I	Tonne of biodiesel content	
TNE	J	Tonne of fuel content (usually in form of tallow, stearin, paraffin wax or other waxes, including the wick)	
TNE	K	Tonne of bioethanol content	
TNE	M	Tonne net of dry matter	

**VOLUME 3 – Appendix 20: Measurement Unit Codes (CDS)**

<b>Measurement Unit Code</b>	<b>Qualifier</b>	<b>Description</b>	<b>CHIEF code for reference purposes only</b>
TNE	R	Tonne of the standard quality	
TNE	Z	Tonne per 1% by weight of sucrose	
WAT		Number of Watt	117

\* Code GBP may only be used in data element 4/4 when explicitly instructed to do so by the Procedure Code completion rules in Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes. It must not be used in any other circumstances in 4/4.

Code GBP must not be used in D.E. 8/7 in any circumstances.



## **Appendix 21: Introduction - Declaration Category Data Sets**

This Appendix provides a detailed breakdown of the specific data elements needed for each declaration category.

The Appendix is broken into seven parts:

- Appendix 21: Declaration Category Data Sets
- Appendix 21A: Declaration Category Data Sets H1
- Appendix 21B: Declaration Category Data Sets H2
- Appendix 21C: Declaration Category Data Sets H3
- Appendix 21D: Declaration Category Data Sets H4
- Appendix 21E: Declaration Category Data Sets H5
- Appendix 21F: Declaration Category Data Sets I1

### **General Notes:**

Appendix 21: Declaration Category Data Sets contains a separate table for each declaration category type, for example H1 data set. These tables also provide a cross reference from the new element data number to the previous SADH box reference number for correlation purposes.

The data set tables also state whether the data element is mandatory in all cases, optional for the declarant or dependant on the circumstances being declared.

Each Data Set table identifies the requirements for completion of the appropriate boxes on a customs declaration dependent on the individual declaration category.

Where data elements have been 'greyed out' in the tables this indicates that the data element is not required for the specific declaration category.

Notes are included to assist in the reading of the data set tables.

**Description of the Declaration Categories covered by Appendix 21: Imports**

**Appendix 21a: H1**

H1	Declaration for release for Free Circulation; Special procedure; Specific use; and 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
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**Appendix 21b: H2**

H2	Special procedure — storage — declaration for customs warehousing	Articles 5(12), 162, 210 and 240 of the Code
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**Appendix 21c: H3**

H3	Special procedure — specific use — declaration for temporary admission	Articles 5(12), 162, 210 and 250 of the Code
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**Appendix 21d: H4**

H4	Special procedure — processing — declaration for inward processing	Articles 5(12), 162, 210 and 256 of the Code
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**Appendix 21e: H5**

H5	Declaration for the introduction of goods in the context of trade with special fiscal territories	Article 1(3) of the Code
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**Appendix 21f: I1**

I1	Import Simplified declaration	Articles 5(12) and 166 of the Code
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**Declaration Category Data Sets Reading Notes:**

The following notes are applicable to all tables covered by Appendix 21

<b>Note number</b>	<b>Note description</b>
[7]	Enter any Union or National codes which apply to the Procedure or Commodity code – see the appropriate Appendix contained in Volume 3 of the CDS Tariff
[11]	This information is mandatory when a declaration is made to place goods under a Customs/Excise warehouse procedure or to discharge a Customs/Excise warehousing procedure
[12]	This information is mandatory where the EORI number of the person concerned is not provided
[12a]	This data element is mandatory unless covered by a specific exemption
[12b]	This information is mandatory but only requires completion if the entity is different to that declared in Data Element 3/18
[12c]	Only required when a representative is used
[12d]	This information is mandatory but only requires completion if the entity is different to that declared in Data Element 3/2
[12e]	This information is mandatory but only requires completion if the entity is different to that declared in Data Element 3/16
[12f]	This is only mandatory where an authorisation is required to declare the goods to a specific customs procedure. (This data element does not require the authorisation holders' details to be declared where an authorisation by customs declaration for a special procedure is made.)
[16]	Mandatory where valuation Method 1 is used
[17]	This information is not to be provided when customs administrations calculate duties on behalf of economic operators on the basis of information elsewhere in the declaration. It is otherwise optional for the Member States
[18]	This information is mandatory unless the goods are eligible for relief from import duties and other charges
[18a]	Only mandatory when the Procedure or Commodity code require additional information to calculate the revenue due, for example alcohol strength
[18b]	Only requires completion where there is a manual tax calculation being made
[20]	This information is mandatory where it is essential for the correct determination of the customs value
[21]	This information shall only be provided if the customs duty is calculated in accordance with Article 86(3) of the Code
[22]	Member States may require this information only in cases when the rate of exchange is fixed in advance by a contract between the parties concerned.
[22a]	If E01 or E02 additional procedure codes are used – leave blank

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Note number	Note description
[23]	For completion only where Union legislation so provides
[28]	This information is only required where no preferential treatment is applied; or the country of non-preferential origin is different to the country of preferential origin
[29]	This information is only required where a preferential treatment is applied using the appropriate code in Data Element 4/17 - Preference
[29a]	Completion only required where a deduction of air transport costs is being claimed
[30]	This information shall only be required when centralised clearance/SASP is being used
[31]	This Data Element is only to be completed as required by the Procedure code completion notes
[31a]	Only required if specified by the Commodity code
[31b]	Completion not required if a declaration is being made to Customs Warehousing
[31c]	Completion is not required if a declaration is being made to Temporary Admission
[31d]	Completion is only required where this is stipulated in the Customs Warehousing authorisation
[32]	This information shall only be required in case of commercial transactions involving at least two Member States
[41]	This data element is only required where the import formalities are not carried out at the point of entry into the customs territory of the Union.
[43]	Not required in the case of postal consignments or carriage by fixed transport installations
[43a]	Only requires completion when goods are containerised at the border
[46]	Not required in the case of postal consignments or carriage by fixed transport installations or rail
[46a]	Only required where a claim to quota is being made
[46b]	Only required where the customs declaration covers controlled goods
[46c]	Completion of this data element is only required when a claim to a critical Qota is being made
[49]	Only required where the Procedure code or Method of Payment (MOP) dictates completion
[50]	To be completed in accordance with the requirements of Data Element 8/6 completion rules – see Volume 3 of the CDS Tariff

**Appendix 21A: Declaration Category Data Sets H1**

The following table identifies the requirements for completion of the appropriate boxes on an H1 customs declaration dependent on the individual declaration type.

Symbol	Symbols in the cells - Symbol description
A	Mandatory: data required by every Member State or data for which the UK has opted to mandate as always required
C	Optional for economic operators: data that economic operators may decide to supply
D	Dependant on Customs declaration scenario e.g. Procedure Code, Method of Payment etc.
X	Data element required at the item level of the declaration of goods. The information entered at the item level of goods is valid only for the items of goods concerned
Y	Data element required at the header level of the declaration of goods. The information entered at the header level is valid for all declared items of goods

Where data elements have been 'greyed out' in the tables this indicates that the data element is not required for the specific declaration category

SAD Box No.	D.E No.	Data Element (D.E) name	Symbol		Note
1	1/1	Declaration type	A	Y	
1	1/2	Additional Declaration type	A	Y	
	1/3	Transit Declaration/Proof of customs status type			
	1/4	Forms			
	1/5	Loading lists			
32	1/6	Goods item number	A	X	
	1/7	Specific circumstance indicator			
54	1/8	Signature/Authentication	D	Y	Only mandatory for a paper declaration
5	1/9	Total number of items	A	Y	
37	1/10	Procedure	A	X	
37	1/11	Additional Procedure	A	X	
40	2/1	Simplified declaration/Previous documents	A	X, Y	
44	2/2	Additional information	D	X	[7]
44	2/3	Documents produced, certificates and authorisations, additional references.	D	X	[7]
44	2/4	Reference number/UCR	C	X, Y	
	2/5	LRN	A	Y	

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SAD Box No.	D.E No.	Data Element (D.E) name	Symbol		Note
48	2/6	Deferred payment	D	Y	Mandatory when deferment is used
49	2/7	Identification of warehouse	D	Y	[11]
2	3/1	Exporter	D	X, Y	[12]
2	3/2	Exporter identification n°	D	X, Y	
	3/3	Consignor – Master level transport contract			
	3/4	Consignor identification n° – Master level transport contract			
	3/5	Consignor – House level transport contract			
	3/6	Consignor identification n° – House level transport contract			
2	3/7	Consignor			
2	3/8	Consignor identification n°			
8	3/9	Consignee			
8	3/10	Consignee identification n°			
	3/11	Consignee – Master level transport contract			
	3/12	Consignee identification n° – Master level transport contract			
	3/13	Consignee – House level transport contract			
	3/14	Consignee identification n° – House level transport contract			
8	3/15	Importer	D	Y	[12]
8	3/16	Importer identification n°	D	Y	[12a]
14	3/17	Declarant	C	Y	[12]
14	3/18	Declarant identification n°	A	Y	
14	3/19	Representative	D	Y	[12] [12b]
14	3/20	Representative identification n°	D	Y	[12b]
14	3/21	Representative status code	D	Y	[12c]
	3/22	Holder of the transit procedure			
	3/23	Holder of the transit procedure identification n°			
2	3/24	Seller	D	X, Y	[12]
2	3/25	Seller identification n°	D	X, Y	[12d]
8	3/26	Buyer	D	X, Y	[12]
8	3/27	Buyer identification n°	D	X, Y	[12e]

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SAD Box No.	D.E No.	Data Element (D.E) name	Symbol		Note
	3/28	Person notifying the arrival identification n°			
	3/29	Person notifying the diversion identification n°			
	3/30	Person presenting the goods to customs identification n°			
	3/31	Carrier			
	3/32	Carrier identification n°			
	3/33	Notify party – Master level transport contract			
	3/34	Notify party identification n° – Master level transport contract			
	3/35	Notify party – House level transport contract			
	3/36	Notify party identification n° – House level transport contract			
	3/37	Additional supply chain actor(s) identification n°	C	X, Y	
	3/38	Person submitting the additional ENS particulars identification n°			
	3/39	Holder of the authorisation identification n°	D	Y	[12f]
	3/40	Additional fiscal references identification n°	D	X, Y	Only required where the requested procedure is 42 (OSR)
	3/41	Person presenting the goods to customs in case of entry in the declarant's records or pre-lodged customs declarations identification n°			
	3/42	Person lodging the customs goods manifest identification n°			
	3/43	Person requesting a proof of the customs status of Union goods identification n°			
	3/44	Person notifying the arrival of goods following movement under temporary storage identification n°			
20	4/1	Delivery terms	D	Y	[16]
	4/2	Transport charges method of payment			
47	4/3	Calculation of taxes – Tax type	D	X	[18]
47	4/4	Calculation of taxes – Tax base	D	X	[18a]
47	4/5	Calculation of taxes – Tax rate			
47	4/6	Calculation of taxes – Payable tax amount	D	X	[18b]
47	4/7	Calculation of taxes – Total	D	X	[18b]
47	4/8	Calculation of taxes – Method of payment	D	X	[18]

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SAD Box No.	D.E No.	Data Element (D.E) name	Symbol		Note
45, 62-68	4/9	Additions and deductions	D	X, Y	[16] [20]
22	4/10	Invoice currency*			
22	4/11	Total amount invoiced	C	Y	
44	4/12	Internal currency unit			
	4/13	Valuation indicators	D	X	[16]
42	4/14	Item price/amount	D	X	[22a]
23	4/15	Exchange rate	D	Y	[22]
43	4/16	Valuation method	A	X	
36	4/17	Preference	A	X	
	4/18	Postal value			
	4/19	Postal charges			
	5/1	Estimated date and time of arrival at first place of arrival in the Customs territory of the Union			
	5/2	Estimated date and time of arrival at the port of unloading			
	5/3	Actual date and time of arrival in the Customs territory of the Union			
	5/4	Declaration date			
	5/5	Declaration place			
	5/6	Office of destination (and country)			
	5/7	Intended offices of transit (and country)			
17	5/8	Country of destination code	A	X, Y	
	5/9	Region of destination code			
	5/10	Place of delivery code – Master level transport contract			
	5/11	Place of delivery code – House level transport contract			
29	5/12	Customs office of exit			
	5/13	Subsequent customs office(-s) of entry			
15	5/14	Country of dispatch/export code	A	X, Y	
34	5/15	Country of origin code	D	X	[28]
34	5/16	Country of preferential origin code	D	X	[29]
	5/17	Region of origin code			
	5/18	Countries of routing codes			



**VOLUME 3 – Appendix 21A: Declaration Category Data Sets H1 (CDS)**

SAD Box No.	D.E No.	Data Element (D.E) name	Symbol		Note
	5/19	Countries of routing of means of transport codes			
	5/20	Countries of routing of the consignment codes			
27, 61	5/21	Place of loading	D	Y	[29a]
	5/22	Place of unloading			
30	5/23	Location of goods	A	Y	
	5/24	Customs office of first entry code			
	5/25	Actual customs office of first entry code			
	5/26	Customs office of presentation	D	Y	[30]
44	5/27	Supervising customs office	D	Y	[31]
	5/28	Requested validity of the proof			
	5/29	Date of presentation of the goods			
	5/30	Place of acceptance			
38	6/1	Net mass (kg)	A	X	
41	6/2	Supplementary units	D	X	[31a]
	6/3	Gross mass (kg) – Master level transport contract			
	6/4	Gross mass (kg) – House level transport contract			
35	6/5	Gross mass (kg)	A	X, Y	
	6/6	Description of goods – Master level transport contract			
	6/7	Description of goods – House level transport contract			
31	6/8	Description of goods	A	X	
31	6/9	Type of packages	A	X	
31	6/10	Number of packages	A	X	
31	6/11	Shipping marks	A	X	
	6/12	UN Dangerous Goods code			
31	6/13	CUS code	D	X	[31a]
33	6/14	Commodity code – Combined Nomenclature code	A	X	
33	6/15	Commodity code – TARIC code	A	X	[31a]
33	6/16	Commodity code – TARIC additional code(s)	D	X	[31a]
33	6/17	Commodity code – National additional code(s)	D	X	[31a]
6	6/18	Total packages	A	Y	

**VOLUME 3 – Appendix 21A: Declaration Category Data Sets H1 (CDS)**

SAD Box No.	D.E No.	Data Element (D.E) name	Symbol		Note
	6/19	Type of goods			
	7/1	Transshipments			
19	7/2	Container	A	Y	
	7/3	Conveyance reference number			
25	7/4	Mode of transport at the border	A	Y	
26	7/5	Inland mode of transport	D	Y	[41]
	7/6	Identification of actual means of transport crossing the border			
18	7/7	Identity of means of transport at departure			
	7/8	Nationality of means of transport at departure			
18	7/9	Identity of means of transport on arrival	D	Y	[43]
31	7/10	Container identification number	D	X, Y	[43a]
	7/11	Container size and type			
	7/12	Container packed status			
	7/13	Equipment supplier type			
21	7/14	Identity of active means of transport crossing the border			
21	7/15	Nationality of active means of transport crossing the border	D	Y	[46]
	7/16	Identity of passive means of transport crossing the border			
	7/17	Nationality of passive means of transport crossing the border			
	7/18	Seal number			
	7/19	Other incidents during carriage			
	7/20	Receptacle identification number			
39	8/1	Quota order number	D	X	[46a]
44, 52	8/2	Guarantee type	D	Y	[49]
44, 52	8/3	Guarantee reference	D	Y	[49]
	8/4	Guarantee not valid in			
24	8/5	Nature of transaction	A	X, Y	
46	8/6	Statistical value	D	X	[50]
44	8/7	Writing-off	D	X	[7]

\*Note Data Element (DE) 4/10 is not declared as a separate data element however, a currency must always be declared against any monetary amount entered on the declaration.

**Appendix 21B: Declaration Category Data Sets H2**

The following table identifies the requirements for completion of the appropriate boxes on an H2 customs declaration dependent on the individual declaration type.

Symbol	Symbols in the cells - Symbol description
A	Mandatory: data required by every Member State or data for which the UK has opted to mandate as always required
C	Optional for economic operators: data which economic operators may decide to supply
D	Dependant on Customs declaration scenario e.g. Procedure Code, Method of Payment etc.
X	Data element required at the item level of the declaration of goods. The information entered at the item level of goods is valid only for the items of goods concerned
Y	Data element required at the header level of the declaration of goods. The information entered at the header level is valid for all declared item of goods

Where data elements have been 'greyed out' in the tables this indicates that the data element is not required for the specific declaration category

SAD Box No.	D.E No	Data Element (D.E) name	Symbol		Note
1	1/1	Declaration type	A	Y	
1	1/2	Additional Declaration type	A	Y	
	1/3	Transit Declaration/Proof of customs status type			
	1/4	Forms			
	1/5	Loading lists			
32	1/6	Goods item number	A	X	
	1/7	Specific circumstance indicator			
54	1/8	Signature/Authentication	D	Y	Only mandatory for a paper declaration
5	1/9	Total number of items	A	Y	
37	1/10	Procedure	A	X	
37	1/11	Additional Procedure	A	X	
40	2/1	Simplified declaration/Previous documents	A	X, Y	[7]
44	2/2	Additional information	D	X	
44	2/3	Documents produced, certificates and authorisations, additional references.	D	X	[7]

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44	2/4	Reference number/UCR	C	X, Y	
SAD Box No.	D.E No	Data Element (D.E) name	Symbol		Note
	2/5	LRN	A	Y	
48	2/6	Deferred payment			
49	2/7	Identification of warehouse	A	Y	[11]
2	3/1	Exporter			
2	3/2	Exporter identification n°			
	3/3	Consignor – Master level transport contract			
	3/4	Consignor identification n° – Master level transport contract			
	3/5	Consignor – House level transport contract			
	3/6	Consignor identification n° – House level transport contract			
2	3/7	Consignor			
2	3/8	Consignor identification n°			
8	3/9	Consignee			
8	3/10	Consignee identification n°			
	3/11	Consignee – Master level transport contract			
	3/12	Consignee identification n° – Master level transport contract			
	3/13	Consignee – House level transport contract			
	3/14	Consignee identification n° – House level transport contract			
8	3/15	Importer	D	Y	[12]
8	3/16	Importer identification n°	D	Y	[12a]
14	3/17	Declarant	C	Y	[12]
14	3/18	Declarant identification n°	A	Y	
14	3/19	Representative	D	Y	[12] [12b]
14	3/20	Representative identification n°	D	Y	[12b]
14	3/21	Representative status code	D	Y	[12c]
	3/22	Holder of the transit procedure			
	3/23	Holder of the transit procedure identification n°			
2	3/24	Seller			
2	3/25	Seller identification n°			
8	3/26	Buyer			

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SAD Box No.	D.E No	Data Element (D.E) name	Symbol		Note
8	3/27	Buyer identification n°			
	3/28	Person notifying the arrival identification n°			
	3/29	Person notifying the diversion identification n°			
	3/30	Person presenting the goods to customs identification n°			
	3/31	Carrier			
	3/32	Carrier identification n°			
	3/33	Notify party – Master level transport contract			
	3/34	Notify party identification n° – Master level transport contract			
	3/35	Notify party – House level transport contract			
	3/36	Notify party identification n° – House level transport contract			
	3/37	Additional supply chain actor(s) identification n°	C	X, Y	
	3/38	Person submitting the additional ENS particulars identification n°			
	3/39	Holder of the authorisation identification n°	D	Y	[12f]
	3/40	Additional fiscal references identification n°			
	3/41	Person presenting the goods to customs in case of entry in the declarant's records or pre-lodged customs declarations identification n°			
	3/42	Person lodging the customs goods manifest identification n°			
	3/43	Person requesting a proof of the customs status of Union goods identification n°			
	3/44	Person notifying the arrival of goods following movement under temporary storage identification n°			
20	4/1	Delivery terms			
	4/2	Transport charges method of payment			
47	4/3	Calculation of taxes – Tax type			
47	4/4	Calculation of taxes – Tax base			
47	4/5	Calculation of taxes – Tax rate			
47	4/6	Calculation of taxes – Payable tax amount			
47	4/7	Calculation of taxes – Total			
47	4/8	Calculation of taxes – Method of payment			

**VOLUME 3 – Appendix 21B: Declaration Category Data Sets H2 (CDS)**

SAD Box No.	D.E No	Data Element (D.E) name	Symbol		Note
45, 62-68	4/9	Additions and deductions			
22	4/10	Invoice currency			
22	4/11	Total amount invoiced			
44	4/12	Internal currency unit			
	4/13	Valuation indicators			
42	4/14	Item price/amount			
23	4/15	Exchange rate			
43	4/16	Valuation method			
36	4/17	Preference	C	X	
	4/18	Postal value			
	4/19	Postal charges			
	5/1	Estimated date and time of arrival at first place of arrival in the Customs territory of the Union			
	5/2	Estimated date and time of arrival at the port of unloading			
	5/3	Actual date and time of arrival in the Customs territory of the Union			
	5/4	Declaration date			
	5/5	Declaration place			
	5/6	Office of destination (and country)			
	5/7	Intended offices of transit (and country)			
17	5/8	Country of destination code	A	X, Y	
	5/9	Region of destination code			
	5/10	Place of delivery code – Master level transport contract			
	5/11	Place of delivery code – House level transport contract			
29	5/12	Customs office of exit			
	5/13	Subsequent customs office(-s) of entry			
15	5/14	Country of dispatch/export code	A	X, Y	
34	5/15	Country of origin code	D	X	
34	5/16	Country of preferential origin code	C	X	

**VOLUME 3 – Appendix 21B: Declaration Category Data Sets H2 (CDS)**

SAD Box No.	D.E No	Data Element (D.E) name	Symbol		Note
	5/17	Region of origin code			
	5/18	Countries of routing codes			
	5/19	Countries of routing of means of transport codes			
	5/20	Countries of routing of the consignment codes			
27, 61	5/21	Place of loading			
	5/22	Place of unloading			
30	5/23	Location of goods	A	Y	
	5/24	Customs office of first entry code			
	5/25	Actual customs office of first entry code			
	5/26	Customs office of presentation	D	Y	[30]
44	5/27	Supervising customs office	D	Y	[31]
	5/28	Requested validity of the proof			
	5/29	Date of presentation of the goods			
	5/30	Place of acceptance			
38	6/1	Net mass (kg)			
41	6/2	Supplementary units	D	X	[31d]
	6/3	Gross mass (kg) – Master level transport contract			
	6/4	Gross mass (kg) – House level transport contract			
35	6/5	Gross mass (kg)	A	X, Y	
	6/6	Description of goods – Master level transport contract			
	6/7	Description of goods – House level transport contract			
31	6/8	Description of goods	A	X	
31	6/9	Type of packages	A	X	
31	6/10	Number of packages	A	X	
31	6/11	Shipping marks	A	X	
	6/12	UN Dangerous Goods code			
31	6/13	CUS code	C	X	
33	6/14	Commodity code – Combined Nomenclature code	A	X	

**VOLUME 3 – Appendix 21B: Declaration Category Data Sets H2 (CDS)**

SAD Box No.	D.E No	Data Element (D.E) name	Symbol		Note
33	6/15	Commodity code – TARIC code	A	X	Only mandatory where stated in the authorisation.
33	6/16	Commodity code – TARIC additional code(s)	D	X	[31a] [31d] Only mandatory where stated in the authorisation.
33	6/17	Commodity code – National additional code(s)	D	X	Only mandatory where stated in the authorisation.
6	6/18	Total packages	A	Y	
	6/19	Type of goods			
	7/1	Transhipments			
19	7/2	Container	A	Y	
	7/3	Conveyance reference number			
25	7/4	Mode of transport at the border	A	Y	
26	7/5	Inland mode of transport	D	Y	[41]
	7/6	Identification of actual means of transport crossing the border			
18	7/7	Identity of means of transport at departure			
	7/8	Nationality of means of transport at departure			
18	7/9	Identity of means of transport on arrival			
31	7/10	Container identification number	D	X, Y	[43a]
	7/11	Container size and type			
	7/12	Container packed status			
	7/13	Equipment supplier type			
21	7/14	Identity of active means of transport crossing the border			
21	7/15	Nationality of active means of transport crossing the border			
	7/16	Identity of passive means of transport crossing the border			
	7/17	Nationality of passive means of transport crossing the border			



**VOLUME 3 – Appendix 21B: Declaration Category Data Sets H2 (CDS)**

	7/18	Seal number			
	7/19	Other incidents during carriage			
	7/20	Receptacle identification number			
39	8/1	Quota order number			
44, 52	8/2	Guarantee type	D	Y	
44. 52	8/3	Guarantee reference	D	Y	
	8/4	Guarantee not valid in			
SAD Box No.	D.E No	<b>Data Element (D.E) name</b>	<b>Symbol</b>		<b>Note</b>
24	8/5	Nature of transaction	A	X, Y	
46	8/6	Statistical value	D	X	[50]
44	8/7	Writing-off			



**Appendix 21C: Declaration Category Data Sets H3**

The following table identifies the requirements for completion of the appropriate boxes on an H3 customs declaration dependent on the individual declaration type.

Symbol	Symbols in the cells - Symbol description
A	Mandatory: data required by every Member State or data for which the UK has opted to mandate as always required
C	Optional for economic operators: data that economic operators may decide to supply
D	Dependant on Customs declaration scenario e.g. Procedure Code, Method of Payment etc.
X	Data element required at the item level of the declaration of goods. The information entered at the item level of goods is valid only for the items of goods concerned
Y	Data element required at the header level of the declaration of goods. The information entered at the header level is valid for all declared items of goods

Where data elements have been 'greyed out' in the tables this indicates that the data element is not required for the specific declaration category

SAD Box No.	D.E No	Data Element (D.E) name	Symbol		Note
1	1/1	Declaration type	A	Y	
1	1/2	Additional Declaration type	A	Y	
	1/3	Transit Declaration/Proof of customs status type			
	1/4	Forms			
	1/5	Loading lists			
32	1/6	Goods item number	A	X	
	1/7	Specific circumstance indicator			
54	1/8	Signature/Authentication	D	Y	Only mandatory for a paper declaration
5	1/9	Total number of items	A	Y	
37	1/10	Procedure	A	X	
37	1/11	Additional Procedure	A	X	
40	2/1	Simplified declaration/Previous documents	A	X, Y	
44	2/2	Additional information	D	X	[7]
44	2/3	Documents produced, certificates and authorisations, additional references.	D	X	[7]
44	2/4	Reference number/UCR	C	X, Y	

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	2/5	LRN	A	Y	
SAD Box No.	D.E No	Data Element (D.E) name	Symbol		Note
48	2/6	Deferred payment	D	Y	
49	2/7	Identification of warehouse	D	Y	[11]
2	3/1	Exporter	D	X, Y	[12]
2	3/2	Exporter identification n°	D	X, Y	
	3/3	Consignor – Master level transport contract			
	3/4	Consignor identification n° – Master level transport contract			
	3/5	Consignor – House level transport contract			
	3/6	Consignor identification n° – House level transport contract			
2	3/7	Consignor			
2	3/8	Consignor identification n°			
8	3/9	Consignee			
8	3/10	Consignee identification n°			
	3/11	Consignee – Master level transport contract			
	3/12	Consignee identification n° – Master level transport contract			
	3/13	Consignee – House level transport contract			
	3/14	Consignee identification n° – House level transport contract			
8	3/15	Importer	D	Y	[12]
8	3/16	Importer identification n°	D	Y	[12a]
14	3/17	Declarant	C	Y	[12]
14	3/18	Declarant identification n°	A	Y	
14	3/19	Representative	D	Y	[12] [12b]
14	3/20	Representative identification n°	D	Y	[12b]
14	3/21	Representative status code	D	Y	[12c]
	3/22	Holder of the transit procedure			
	3/23	Holder of the transit procedure identification n°			
2	3/24	Seller			
2	3/25	Seller identification n°			
8	3/26	Buyer			

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8	3/27	Buyer identification n°			
SAD Box No.	D.E No	Data Element (D.E) name	Symbol		Note
	3/28	Person notifying the arrival identification n°			
	3/29	Person notifying the diversion identification n°			
	3/30	Person presenting the goods to customs identification n°			
	3/31	Carrier			
	3/32	Carrier identification n°			
	3/33	Notify party – Master level transport contract			
	3/34	Notify party identification n° – Master level transport contract			
	3/35	Notify party – House level transport contract			
	3/36	Notify party identification n° – House level transport contract			
	3/37	Additional supply chain actor(s) identification n°	C	X, Y	
	3/38	Person submitting the additional ENS particulars identification n°			
	3/39	Holder of the authorisation identification n°	D	Y	[12f]
	3/40	Additional fiscal references identification n°			
	3/41	Person presenting the goods to customs in case of entry in the declarant's records or pre-lodged customs declarations identification n°			
	3/42	Person lodging the customs goods manifest identification n°			
	3/43	Person requesting a proof of the customs status of Union goods identification n°			
	3/44	Person notifying the arrival of goods following movement under temporary storage identification n°			
20	4/1	Delivery terms	D	Y	[16]
	4/2	Transport charges method of payment			
47	4/3	Calculation of taxes – Tax type	D	X	[18]
47	4/4	Calculation of taxes – Tax base	D	X	[18a]
47	4/5	Calculation of taxes – Tax rate			
47	4/6	Calculation of taxes – Payable tax amount	D	X	[18b]
47	4/7	Calculation of taxes – Total	D	X	[18b]
47	4/8	Calculation of taxes – Method of payment	D	X	[18]

**VOLUME 3 – Appendix 21C: Declaration Category Data Sets H3 (CDS)**

SAD Box No.	D.E No	Data Element (D.E) name	Symbol		Note
45, 62-68	4/9	Additions and deductions	D	X, Y	[16] [20] [31]
22	4/10	Invoice currency*			
22	4/11	Total amount invoiced	C	Y	
44	4/12	Internal currency unit			
	4/13	Valuation indicators			
42	4/14	Item price/amount	A	X	
23	4/15	Exchange rate	D	Y	[22]
43	4/16	Valuation method	A	X	
36	4/17	Preference	A	X	
	4/18	Postal value			
	4/19	Postal charges			
	5/1	Estimated date and time of arrival at first place of arrival in the Customs territory of the Union			
	5/2	Estimated date and time of arrival at the port of unloading			
	5/3	Actual date and time of arrival in the Customs territory of the Union			
	5/4	Declaration date			
	5/5	Declaration place			
	5/6	Office of destination (and country)			
	5/7	Intended offices of transit (and country)			
17	5/8	Country of destination code	A	X, Y	
	5/9	Region of destination code			
	5/10	Place of delivery code – Master level transport contract			
	5/11	Place of delivery code – House level transport contract			
29	5/12	Customs office of exit			
	5/13	Subsequent customs office(-s) of entry			
15	5/14	Country of dispatch/export code	A	X, Y	
34	5/15	Country of origin code	D	X	[28]
34	5/16	Country of preferential origin code	D	X	[29]

**VOLUME 3 – Appendix 21C: Declaration Category Data Sets H3 (CDS)**

SAD Box No.	D.E No	Data Element (D.E) name	Symbol		Note
	5/17	Region of origin code			
	5/18	Countries of routing codes			
	5/19	Countries of routing of means of transport codes			
	5/20	Countries of routing of the consignment codes			
27, 61	5/21	Place of loading	D	Y	[29a]
	5/22	Place of unloading			
30	5/23	Location of goods	A	Y	
	5/24	Customs office of first entry code			
	5/25	Actual customs office of first entry code			
	5/26	Customs office of presentation	D	Y	[30]
44	5/27	Supervising customs office	D	Y	[31]
	5/28	Requested validity of the proof			
	5/29	Date of presentation of the goods			
	5/30	Place of acceptance			
38	6/1	Net mass (kg)			
41	6/2	Supplementary units	D	X	
	6/3	Gross mass (kg) – Master level transport contract			
	6/4	Gross mass (kg) – House level transport contract			
35	6/5	Gross mass (kg)	A	X, Y	
	6/6	Description of goods – Master level transport contract			
	6/7	Description of goods – House level transport contract			
31	6/8	Description of goods	A	X	
31	6/9	Type of packages	A	X	
31	6/10	Number of packages	A	X	
31	6/11	Shipping marks	A	X	
	6/12	UN Dangerous Goods code			
31	6/13	CUS code	C	X	
33	6/14	Commodity code – Combined Nomenclature code	A	X	

**VOLUME 3 – Appendix 21C: Declaration Category Data Sets H3 (CDS)**

SAD Box No.	D.E No	Data Element (D.E) name	Symbol		Note
33	6/15	Commodity code – TARIC code	A	X	
33	6/16	Commodity code – TARIC additional code(s)	D	X	
33	6/17	Commodity code – National additional code(s)	D	X	
6	6/18	Total packages	A	Y	
	6/19	Type of goods			
	7/1	Transhipments			
19	7/2	Container	A	Y	
	7/3	Conveyance reference number			
25	7/4	Mode of transport at the border	A	Y	
26	7/5	Inland mode of transport	D	Y	[41]
	7/6	Identification of actual means of transport crossing the border			
18	7/7	Identity of means of transport at departure			
	7/8	Nationality of means of transport at departure			
18	7/9	Identity of means of transport on arrival	D	Y	[43]
31	7/10	Container identification number	D	X, Y	[43a]
	7/11	Container size and type			
	7/12	Container packed status			
	7/13	Equipment supplier type			
21	7/14	Identity of active means of transport crossing the border			
21	7/15	Nationality of active means of transport crossing the border	D	Y	[46]
	7/16	Identity of passive means of transport crossing the border			
	7/17	Nationality of passive means of transport crossing the border			
	7/18	Seal number			
	7/19	Other incidents during carriage			
	7/20	Receptacle identification number			
39	8/1	Quota order number			
44, 52	8/2	Guarantee type	D	Y	



**VOLUME 3 – Appendix 21C: Declaration Category Data Sets H3 (CDS)**

SAD Box No.	D.E No	Data Element (D.E) name	Symbol		Note
44.52	8/3	Guarantee reference	D	Y	
	8/4	Guarantee not valid in			
24	8/5	Nature of transaction	A	X, Y	
46	8/6	Statistical value	D	X	
44	8/7	Writing-off			

\*Note Data Element (DE) 4/10 is not declared as a separate data element however, a currency must always be declared against any monetary amount entered on the declaration.



**Appendix 21D: Declaration Category Data Sets H4**

The following table identifies the requirements for completion of the appropriate boxes on an H4 customs declaration dependent on the individual declaration type.

<b>Symbol</b>	<b>Symbols in the cells - Symbol description</b>
A	Mandatory: data required by every Member State or data for which the UK has opted to mandate as always required
C	Optional for economic operators: data that economic operators may decide to supply
D	Dependant on Customs declaration scenario e.g. Procedure Code, Method of Payment etc.
X	Data element required at the item level of the declaration of goods. The information entered at the item level of goods is valid only for the items of goods concerned
Y	Data element required at the header level of the declaration of goods. The information entered at the header level is valid for all declared items of goods

Where data elements have been 'greyed out' in the tables this indicates that the data element is not required for the specific declaration category

<b>SAD Box No.</b>	<b>D.E No</b>	<b>Data Element (D.E) name</b>	<b>Symbol</b>		<b>Note</b>
1	1/1	Declaration type	A	Y	
1	1/2	Additional Declaration type	A	Y	
	1/3	Transit Declaration/Proof of customs status type			
	1/4	Forms			
	1/5	Loading lists			
32	1/6	Goods item number	A	X	
	1/7	Specific circumstance indicator			
54	1/8	Signature/Authentication	D	Y	Only mandatory for a paper declaration
5	1/9	Total number of items	A	Y	
37	1/10	Procedure	A	X	
37	1/11	Additional Procedure	A	X	
40	2/1	Simplified declaration/Previous documents	A	X, Y	
44	2/2	Additional information	D	X	[7]
44	2/3	Documents produced, certificates and authorisations, additional references.	D	X	[7]
44	2/4	Reference number/UCR	C	X, Y	

**VOLUME 3 – Appendix 21D: Declaration Category Data Sets H4 (CDS)**

SAD Box No.	D.E No	Data Element (D.E) name	Symbol		Note
	2/5	LRN	A	Y	
48	2/6	Deferred payment	D	Y	
49	2/7	Identification of warehouse	D	Y	[11]
2	3/1	Exporter	D	X, Y	[12]
2	3/2	Exporter identification n°	D	X, Y	
	3/3	Consignor – Master level transport contract			
	3/4	Consignor identification n° – Master level transport contract			
	3/5	Consignor – House level transport contract			
	3/6	Consignor identification n° – House level transport contract			
2	3/7	Consignor			
2	3/8	Consignor identification n°			
8	3/9	Consignee			
8	3/10	Consignee identification n°			
	3/11	Consignee – Master level transport contract			
	3/12	Consignee identification n° – Master level transport contract			
	3/13	Consignee – House level transport contract			
	3/14	Consignee identification n° – House level transport contract			
8	3/15	Importer	D	Y	[12]
8	3/16	Importer identification n°	D	Y	[12a]
14	3/17	Declarant	C	Y	[12]
14	3/18	Declarant identification n°	A	Y	
14	3/19	Representative	D	Y	[12] [12b]
14	3/20	Representative identification n°	D	Y	[12b]
14	3/21	Representative status code	D	[12c]Y	
	3/22	Holder of the transit procedure			
	3/23	Holder of the transit procedure identification n°			
2	3/24	Seller			
2	3/25	Seller identification n°			
8	3/26	Buyer			

**VOLUME 3 – Appendix 21D: Declaration Category Data Sets H4 (CDS)**

SAD Box No.	D.E No	Data Element (D.E) name	Symbol		Note
8	3/27	Buyer identification n°			
	3/28	Person notifying the arrival identification n°			
	3/29	Person notifying the diversion identification n°			
	3/30	Person presenting the goods to customs identification n°			
	3/31	Carrier			
	3/32	Carrier identification n°			
	3/33	Notify party – Master level transport contract			
	3/34	Notify party identification n° – Master level transport contract			
	3/35	Notify party – House level transport contract			
	3/36	Notify party identification n° – House level transport contract			
	3/37	Additional supply chain actor(s) identification n°	C	X, Y	
	3/38	Person submitting the additional ENS particulars identification n°			
	3/39	Holder of the authorisation identification n°	D	Y	[12f]
	3/40	Additional fiscal references identification n°			
	3/41	Person presenting the goods to customs in case of entry in the declarant's records or pre-lodged customs declarations identification n°			
	3/42	Person lodging the customs goods manifest identification n°			
	3/43	Person requesting a proof of the customs status of Union goods identification n°			
	3/44	Person notifying the arrival of goods following movement under temporary storage identification n°			
20	4/1	Delivery terms	D	Y	[16]
	4/2	Transport charges method of payment			
47	4/3	Calculation of taxes – Tax type	D	X	[18]
47	4/4	Calculation of taxes – Tax base	D	X	[18a]
47	4/5	Calculation of taxes – Tax rate			
47	4/6	Calculation of taxes – Payable tax amount	D	X	[18b]
47	4/7	Calculation of taxes – Total	D	X	[18b]
47	4/8	Calculation of taxes – Method of payment	D	X	[18]

**VOLUME 3 – Appendix 21D: Declaration Category Data Sets H4 (CDS)**

SAD Box No.	D.E No	Data Element (D.E) name	Symbol		Note
45, 62-68	4/9	Additions and deductions	D	X, Y	[16] [20] [31]
22	4/10*	Invoice currency			
22	4/11	Total amount invoiced	C	Y	
44	4/12	Internal currency unit			
	4/13	Valuation indicators	D	X	[16] [21]
42	4/14	Item price/amount	A	X	
23	4/15	Exchange rate	D	Y	[22]
43	4/16	Valuation method	D	X	
36	4/17	Preference	A	X	
	4/18	Postal value			
	4/19	Postal charges			
	5/1	Estimated date and time of arrival at first place of arrival in the Customs territory of the Union			
	5/2	Estimated date and time of arrival at the port of unloading			
	5/3	Actual date and time of arrival in the Customs territory of the Union			
	5/4	Declaration date			
	5/5	Declaration place			
	5/6	Office of destination (and country)			
	5/7	Intended offices of transit (and country)			
17	5/8	Country of destination code	A	X, Y	
	5/9	Region of destination code			
	5/10	Place of delivery code – Master level transport contract			
	5/11	Place of delivery code – House level transport contract			
29	5/12	Customs office of exit			
	5/13	Subsequent customs office(-s) of entry			
15	5/14	Country of dispatch/export code	A	X, Y	

**VOLUME 3 – Appendix 21D: Declaration Category Data Sets H4 (CDS)**

SAD Box No.	D.E No	Data Element (D.E) name	Symbol		Note
34	5/15	Country of origin code	D	X	[28]
34	5/16	Country of preferential origin code	D	X	[29]
	5/17	Region of origin code			
	5/18	Countries of routing codes			
	5/19	Countries of routing of means of transport codes			
	5/20	Countries of routing of the consignment codes			
27, 61	5/21	Place of loading	D	Y	[29a]
	5/22	Place of unloading			
30	5/23	Location of goods	A	Y	
	5/24	Customs office of first entry code			
	5/25	Actual customs office of first entry code			
	5/26	Customs office of presentation	D	Y	[30]
44	5/27	Supervising customs office	D	Y	[31]
	5/28	Requested validity of the proof			
	5/29	Date of presentation of the goods			
	5/30	Place of acceptance			
38	6/1	Net mass (kg)	A	X	
41	6/2	Supplementary units	D	X	
	6/3	Gross mass (kg) – Master level transport contract			
	6/4	Gross mass (kg) – House level transport contract			
35	6/5	Gross mass (kg)	A	X, Y	
	6/6	Description of goods – Master level transport contract			
	6/7	Description of goods – House level transport contract			
31	6/8	Description of goods	A	X	
31	6/9	Type of packages	A	X	
31	6/10	Number of packages	A	X	
31	6/11	Shipping marks	A	X	
	6/12	UN Dangerous Goods code			

**VOLUME 3 – Appendix 21D: Declaration Category Data Sets H4 (CDS)**

SAD Box No.	D.E No	Data Element (D.E) name	Symbol		Note
31	6/13	CUS code	C	X	
33	6/14	Commodity code – Combined Nomenclature code	A	X	
33	6/15	Commodity code – TARIC code	A	X	
33	6/16	Commodity code – TARIC additional code(s)	D	X	
33	6/17	Commodity code – National additional code(s)	D	X	
6	6/18	Total packages	A	Y	
	6/19	Type of goods			
	7/1	Transhipments			
19	7/2	Container	A	Y	
	7/3	Conveyance reference number			
25	7/4	Mode of transport at the border	A	Y	
26	7/5	Inland mode of transport	D	Y	[41]
	7/6	Identification of actual means of transport crossing the border			
18	7/7	Identity of means of transport at departure			
	7/8	Nationality of means of transport at departure			
18	7/9	Identity of means of transport on arrival	D	Y	[43]
31	7/10	Container identification number	D	X, Y	[45a]
	7/11	Container size and type			
	7/12	Container packed status			
	7/13	Equipment supplier type			
21	7/14	Identity of active means of transport crossing the border			
21	7/15	Nationality of active means of transport crossing the border	D	Y	[46]
	7/16	Identity of passive means of transport crossing the border			
	7/17	Nationality of passive means of transport crossing the border			
	7/18	Seal number			
	7/19	Other incidents during carriage			
	7/20	Receptacle identification number			
39	8/1	Quota order number			



**VOLUME 3 – Appendix 21D: Declaration Category Data Sets H4 (CDS)**

SAD Box No.	D.E No	Data Element (D.E) name	Symbol		Note
44, 52	8/2	Guarantee type	D	Y	
44, 52	8/3	Guarantee reference	D	Y	
	8/4	Guarantee not valid in			
24	8/5	Nature of transaction	A	X, Y	
46	8/6	Statistical value	A	X	[50]
44	8/7	Writing-off			

\* Note Data Element (DE) 4/10 is not declared as a separate data element however, a currency must always be declared against any monetary amount entered on the declaration.



**Appendix 21E: Declaration Category Data Sets H5**

The following table identifies the requirements for completion of the appropriate boxes on an H5 customs declaration dependent on the individual declaration type.

<b>Symbol</b>	<b>Symbols in the cells - Symbol description</b>
A	Mandatory: data required by every Member State or data for which the UK has opted to mandate as always required.
C	Optional for economic operators: data which economic operators may decide to supply but which cannot be demanded by the Member States.
D	Dependant on Customs declaration scenario e.g. Procedure Code, MOP etc
X	Data element required at the item level of the declaration of goods. The information entered at the item level of goods is valid only for the items of goods concerned.
Y	Data element required at the header level of the declaration of goods. The information entered at the header level is valid for all declared item of goods.

Where data elements have been 'greyed out' in the tables this indicates that the data element is not required for the specific declaration category

<b>SAD Box No.</b>	<b>D.E No</b>	<b>Data Element (D.E) name</b>	<b>Symbol</b>		<b>Note</b>
1	1/1	Declaration type	A	Y	
1	1/2	Additional Declaration type	A	Y	
	1/3	Transit Declaration/Proof of customs status type			
	1/4	Forms			
	1/5	Loading lists			
32	1/6	Goods item number	A	X	
	1/7	Specific circumstance indicator			
54	1/8	Signature/Authentication	D	Y	Only reqd. for paper declarations
5	1/9	Total number of items	A	Y	
37	1/10	Procedure	A	X	
37	1/11	Additional Procedure	A	X	
40	2/1	Simplified declaration/Previous documents	A	X, Y	
44	2/2	Additional information	D	X	[7]
44	2/3	Documents produced, certificates and authorisations, additional references.	D	X	[7]
44	2/4	Reference number/UCR	C	X, Y	

**VOLUME 3 – Appendix 21E: Declaration Category Data Sets H5 (CDS)**

	2/5	LRN	A	Y	
SAD Box No.	D.E No	Data Element (D.E) name	Symbol		Note
48	2/6	Deferred payment	D	Y	
49	2/7	Identification of warehouse	D	Y	[11]
2	3/1	Exporter	D	X, Y	[12]
2	3/2	Exporter identification n°	D	X, Y	
	3/3	Consignor – Master level transport contract			
	3/4	Consignor identification n° – Master level transport contract			
	3/5	Consignor – House level transport contract			
	3/6	Consignor identification n° – House level transport contract			
2	3/7	Consignor			
2	3/8	Consignor identification n°			
8	3/9	Consignee			
8	3/10	Consignee identification n°			
	3/11	Consignee – Master level transport contract			
	3/12	Consignee identification n° – Master level transport contract			
	3/13	Consignee – House level transport contract			
	3/14	Consignee identification n° – House level transport contract			
8	3/15	Importer	D	Y	[12]
8	3/16	Importer identification n°	D	Y	[12a]
14	3/17	Declarant	C	Y	[12]
14	3/18	Declarant identification n°	A	Y	
14	3/19	Representative	D	Y	[12] [12b]
14	3/20	Representative identification n°	D	Y	[12b]
14	3/21	Representative status code	D	Y	[12c]
	3/22	Holder of the transit procedure			
	3/23	Holder of the transit procedure identification n°			
2	3/24	Seller			
2	3/25	Seller identification n°			
8	3/26	Buyer			

**VOLUME 3 – Appendix 21E: Declaration Category Data Sets H5 (CDS)**

SAD Box No.	D.E No	Data Element (D.E) name	Symbol		Note
8	3/27	Buyer identification n°			
	3/28	Person notifying the arrival identification n°			
	3/29	Person notifying the diversion identification n°			
	3/30	Person presenting the goods to customs identification n°			
	3/31	Carrier			
	3/32	Carrier identification n°			
	3/33	Notify party – Master level transport contract			
	3/34	Notify party identification n° – Master level transport contract			
	3/35	Notify party – House level transport contract			
	3/36	Notify party identification n° – House level transport contract			
	3/37	Additional supply chain actor(s) identification n°	C	X, Y	
	3/38	Person submitting the additional ENS particulars identification n°			
	3/39	Holder of the authorisation identification n°	D	Y	[12f]
	3/40	Additional fiscal references identification n°			
	3/41	Person presenting the goods to customs in case of entry in the declarant's records or pre-lodged customs declarations identification n°			
	3/42	Person lodging the customs goods manifest identification n°			
	3/43	Person requesting a proof of the customs status of Union goods identification n°			
	3/44	Person notifying the arrival of goods following movement under temporary storage identification n°			
20	4/1	Delivery terms	D	Y	[16] [22a]
	4/2	Transport charges method of payment			
47	4/3	Calculation of taxes – Tax type	D	X	[18]
47	4/4	Calculation of taxes – Tax base	D	X	[18a] [22a]
47	4/5	Calculation of taxes – Tax rate			
47	4/6	Calculation of taxes – Payable tax amount	D	X	[18b]
47	4/7	Calculation of taxes – Total	D	X	[18b]
47	4/8	Calculation of taxes – Method of payment	D	X	[18]

**VOLUME 3 – Appendix 21E: Declaration Category Data Sets H5 (CDS)**

SAD Box No.	D.E No	Data Element (D.E) name	Symbol		Note
45, 62-68	4/9	Additions and deductions	A	X, Y	[16] [20] [22a]
22	4/10	Invoice currency	A	Y	
22	4/11	Total amount invoiced	C	Y	[22a]
44	4/12	Internal currency unit			
	4/13	Valuation indicators	D	X	[16]
42	4/14	Item price/amount	D	X	[22a]
23	4/15	Exchange rate	D	Y	[22]
43	4/16	Valuation method	A	X	
36	4/17	Preference	A	X	
	4/18	Postal value			
	4/19	Postal charges			
	5/1	Estimated date and time of arrival at first place of arrival in the Customs territory of the Union			
	5/2	Estimated date and time of arrival at the port of unloading			
	5/3	Actual date and time of arrival in the Customs territory of the Union			
	5/4	Declaration date			
	5/5	Declaration place			
	5/6	Office of destination (and country)			
	5/7	Intended offices of transit (and country)			
17	5/8	Country of destination code	A	X, Y	
	5/9	Region of destination code			Not reqd. in UK
	5/10	Place of delivery code – Master level transport contract			
	5/11	Place of delivery code – House level transport contract			
29	5/12	Customs office of exit			
	5/13	Subsequent customs office(-s) of entry			
15	5/14	Country of dispatch/export code	A	X, Y	

**VOLUME 3 – Appendix 21E: Declaration Category Data Sets H5 (CDS)**

SAD Box No.	D.E No	Data Element (D.E) name	Symbol		Note
34	5/15	Country of origin code	D	X	[28]
34	5/16	Country of preferential origin code	D	X	[29]
	5/17	Region of origin code			
	5/18	Countries of routing codes			
	5/19	Countries of routing of means of transport codes			
	5/20	Countries of routing of the consignment codes			
27, 61	5/21	Place of loading			
	5/22	Place of unloading			
30	5/23	Location of goods	A	Y	
	5/24	Customs office of first entry code			
	5/25	Actual customs office of first entry code			
	5/26	Customs office of presentation	D	Y	[30]
44	5/27	Supervising customs office	D	y	[31]
	5/28	Requested validity of the proof			
	5/29	Date of presentation of the goods			
	5/30	Place of acceptance			
38	6/1	Net mass (kg)	A	X	
41	6/2	Supplementary units	D	X	
	6/3	Gross mass (kg) – Master level transport contract			
	6/4	Gross mass (kg) – House level transport contract			
35	6/5	Gross mass (kg)	A	X, Y	
	6/6	Description of goods – Master level transport contract			
	6/7	Description of goods – House level transport contract			
31	6/8	Description of goods	A	X	
31	6/9	Type of packages	A	X	
31	6/10	Number of packages	A	X	
31	6/11	Shipping marks	A	X	
	6/12	UN Dangerous Goods code			

**VOLUME 3 – Appendix 21E: Declaration Category Data Sets H5 (CDS)**

SAD Box No.	D.E No	Data Element (D.E) name	Symbol		Note
31	6/13	CUS code	C	X	
33	6/14	Commodity code – Combined Nomenclature code	A	X	
33	6/15	Commodity code – TARIC code	A	X	
33	6/16	Commodity code – TARIC additional code(s)	D	X	
33	6/17	Commodity code – National additional code(s)	D	X	
6	6/18	Total packages	A	Y	
	6/19	Type of goods			
	7/1	Transhipments			
19	7/2	Container	A	Y	
	7/3	Conveyance reference number			
25	7/4	Mode of transport at the border	A	Y	
26	7/5	Inland mode of transport	D	Y	
	7/6	Identification of actual means of transport crossing the border			
18	7/7	Identity of means of transport at departure			
	7/8	Nationality of means of transport at departure			
18	7/9	Identity of means of transport on arrival	D	Y	[43]
31	7/10	Container identification number	D	X, Y	[43a]
	7/11	Container size and type			
	7/12	Container packed status			
	7/13	Equipment supplier type			
21	7/14	Identity of active means of transport crossing the border			
21	7/15	Nationality of active means of transport crossing the border	D	Y	[46]
	7/16	Identity of passive means of transport crossing the border			
	7/17	Nationality of passive means of transport crossing the border			
	7/18	Seal number			
	7/19	Other incidents during carriage			
	7/20	Receptacle identification number			
39	8/1	Quota order number			



**VOLUME 3 – Appendix 21E: Declaration Category Data Sets H5 (CDS)**

SAD Box No.	D.E No	Data Element (D.E) name	Symbol		Note
44, 52	8/2	Guarantee type			
44, 52	8/3	Guarantee reference			
	8/4	Guarantee not valid in			
24	8/5	Nature of transaction	A	X, Y	[32]
46	8/6	Statistical value	D	X	[50]
44	8/7	Writing-off			



**Appendix 21F: Declaration Category Data Sets I1**

The following table identifies the requirements for completion of the appropriate boxes on an I1 customs declaration dependent on the individual declaration type.

When a declaration is completed using procedure codes that start with 01, 07 or 42, the relevant 4-digit completion notes should be consulted as in some cases a revised dataset is required.

**Note: Where the D.E. 1/10 Procedure Code requires completion of the I1 declaration using the standard H1 data set, the completion rules, as specified for the H1 declaration should be followed.**

Symbol	Symbols in the cells - Symbol description
A	Mandatory: data required by every Member State or data for which the UK has opted to mandate as always required
C	Optional for economic operators: data that economic operators may decide to supply
D	Dependant on Customs declaration scenario e.g. Procedure Code, Method of Payment etc.
X	Data element required at the item level of the declaration of goods. The information entered at the item level of goods is valid only for the items of goods concerned
Y	Data element required at the header level of the declaration of goods. The information entered at the header level is valid for all declared items of goods

Where data elements have been 'greyed out' in the tables this indicates that the data element is not required for the specific declaration category

SAD Box No.	D.E No	Data Element (D.E) name	Symbol		Note
1	1/1	Declaration type	A	Y	
1	1/2	Additional Declaration type	A	Y	
	1/3	Transit Declaration/Proof of customs status type			
	1/4	Forms			
	1/5	Loading lists			
32	1/6	Goods item number	A	X	
	1/7	Specific circumstance indicator			
54	1/8	Signature/Authentication	D	Y	Only mandatory for a paper declaration
5	1/9	Total number of items	A	Y	
37	1/10	Procedure	A	X	
37	1/11	Additional Procedure	A	X	
40	2/1	Simplified declaration/Previous documents	A	X, Y	
44	2/2	Additional information	D	X	[7]

**VOLUME 3 – Appendix 21F: Declaration Category Data Sets I1 (CDS)**

SAD Box No.	D.E No	Data Element (D.E) name	Symbol		Note
44	2/3	Documents produced, certificates and authorisations, additional references.	D	X	[7]
44	2/4	Reference number/UCR	C	X, Y	
	2/5	LRN	A	Y	
48	2/6	Deferred payment	D	Y	[46a]
49	2/7	Identification of warehouse	D	Y	[11]
2	3/1	Exporter	D	X, Y	[12]
2	3/2	Exporter identification n°	D	X, Y	
	3/3	Consignor – Master level transport contract			
	3/4	Consignor identification n° – Master level transport contract			
	3/5	Consignor – House level transport contract			
	3/6	Consignor identification n° – House level transport contract			
2	3/7	Consignor			
2	3/8	Consignor identification n°			
8	3/9	Consignee			
8	3/10	Consignee identification n°			
	3/11	Consignee – Master level transport contract			
	3/12	Consignee identification n° – Master level transport contract			
	3/13	Consignee – House level transport contract			
	3/14	Consignee identification n° – House level transport contract			
8	3/15	Importer	D	Y	[12]
8	3/16	Importer identification n°	D	Y	[12a]
14	3/17	Declarant	C	Y	[12]
14	3/18	Declarant identification n°	A	Y	
14	3/19	Representative	D	Y	[12] [12b]
14	3/20	Representative identification n°	D	Y	[12b]
14	3/21	Representative status code	D	Y	[12c]
	3/22	Holder of the transit procedure			
	3/23	Holder of the transit procedure identification n°			

**VOLUME 3 – Appendix 21F: Declaration Category Data Sets I1 (CDS)**

SAD Box No.	D.E No	Data Element (D.E) name	Symbol		Note
2	3/24	Seller			
2	3/25	Seller identification n°			
8	3/26	Buyer			
8	3/27	Buyer identification n°			
	3/28	Person notifying the arrival identification n°			
	3/29	Person notifying the diversion identification n°			
	3/30	Person presenting the goods to customs identification n°			
	3/31	Carrier			
	3/32	Carrier identification n°			
	3/33	Notify party – Master level transport contract			
	3/34	Notify party identification n° – Master level transport contract			
	3/35	Notify party – House level transport contract			
	3/36	Notify party identification n° – House level transport contract			
	3/37	Additional supply chain actor(s) identification n°	C	X, Y	
	3/38	Person submitting the additional ENS particulars identification n°			
	3/39	Holder of the authorisation identification n°	D	Y	[12f]
	3/40	Additional fiscal references identification n°			
	3/41	Person presenting the goods to customs in case of entry in the declarant's records or pre-lodged customs declarations identification n°			
	3/42	Person lodging the customs goods manifest identification n°			
	3/43	Person requesting a proof of the customs status of Union goods identification n°			
	3/44	Person notifying the arrival of goods following movement under temporary storage identification n°			
20	4/1	Delivery terms	D	Y	[16] [46a] [22a]
	4/2	Transport charges method of payment			
47	4/3	Calculation of taxes – Tax type	D	X	[18] [46a]
47	4/4	Calculation of taxes – Tax base			
47	4/5	Calculation of taxes – Tax rate			

**VOLUME 3 – Appendix 21F: Declaration Category Data Sets I1 (CDS)**

47	4/6	Calculation of taxes – Payable tax amount			
47	4/7	Calculation of taxes – Total			
<b>SAD Box No.</b>	<b>D.E No</b>	<b>Data Element (D.E) name</b>	<b>Symbol</b>		<b>Note</b>
47	4/8	Calculation of taxes – Method of payment	D	Y	[18] [46a]
45, 62- 68	4/9	Additions and deductions	D	X, Y	[46a] [22a]
22	4/10	Invoice currency	A	Y	[46a]
22	4/11	Total amount invoiced	C	Y	[22a]
44	4/12	Internal currency unit			
	4/13	Valuation indicators			
42	4/14	Item price/amount	D	X	[46a] [46b]
23	4/15	Exchange rate			
43	4/16	Valuation method	D	X	[46a] [46b]
36	4/17	Preference	A	X	[46a]
	4/18	Postal value			
	4/19	Postal charges			
	5/1	Estimated date and time of arrival at first place of arrival in the Customs territory of the Union			
	5/2	Estimated date and time of arrival at the port of unloading			
	5/3	Actual date and time of arrival in the Customs territory of the Union			
	5/4	Declaration date			
	5/5	Declaration place			
	5/6	Office of destination (and country)			
	5/7	Intended offices of transit (and country)			
17	5/8	Country of destination code	D	X, Y	[31]
	5/9	Region of destination code			
	5/10	Place of delivery code – Master level transport contract			
	5/11	Place of delivery code – House level transport contract			
29	5/12	Customs office of exit			
	5/13	Subsequent customs office(-s) of entry			

**VOLUME 3 – Appendix 21F: Declaration Category Data Sets I1 (CDS)**

15	5/14	Country of dispatch/export code	A	X, Y	[46b]
34	5/15	Country of origin code	D	X	[28] [46b]
<b>SAD Box No.</b>	<b>D.E No</b>	<b>Data Element (D.E) name</b>	<b>Symbol</b>		<b>Note</b>
34	5/16	Country of preferential origin code	D	X	[29] [46b]
	5/17	Region of origin code			
	5/18	Countries of routing codes			
	5/19	Countries of routing of means of transport codes			
	5/20	Countries of routing of the consignment codes			
27, 61	5/21	Place of loading	D	Y	[46a]
	5/22	Place of unloading			
30	5/23	Location of goods	A	Y	
	5/24	Customs office of first entry code			
	5/25	Actual customs office of first entry code			
	5/26	Customs office of presentation	D	Y	[30]
44	5/27	Supervising customs office	D	Y	[31]
	5/28	Requested validity of the proof			
	5/29	Date of presentation of the goods			
	5/30	Place of acceptance			
38	6/1	Net mass (kg)	D	X	[31b] [31c]
41	6/2	Supplementary units	D	X	[46a] [46b]
	6/3	Gross mass (kg) – Master level transport contract			
	6/4	Gross mass (kg) – House level transport contract			
35	6/5	Gross mass (kg)	A	X, Y	
	6/6	Description of goods – Master level transport contract			
	6/7	Description of goods – House level transport contract			
31	6/8	Description of goods	A	X	
31	6/9	Type of packages	A	X	
31	6/10	Number of packages	A	X	
31	6/11	Shipping marks	A	X	
	6/12	UN Dangerous Goods code			

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31	6/13	CUS code	D	X	[46a][46b] [31a}
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SAD Box No.	D.E No	Data Element (D.E) name	Symbol		Note
33	6/14	Commodity code – Combined Nomenclature code	D	X	[46a] [46b]
33	6/15	Commodity code – TARIC code	D	X	[46a] [46b]
33	6/16	Commodity code – TARIC additional code(s)	D	X	[46a] [46b]
33	6/17	Commodity code – National additional code(s)	D	X	[46a] [46b]
6	6/18	Total packages	A	Y	
	6/19	Type of goods			
	7/1	Transhipments			
19	7/2	Container	A	Y	
	7/3	Conveyance reference number			
25	7/4	Mode of transport at the border			
26	7/5	Inland mode of transport			
	7/6	Identification of actual means of transport crossing the border			
18	7/7	Identity of means of transport at departure			
	7/8	Nationality of means of transport at departure			
18	7/9	Identity of means of transport on arrival			
31	7/10	Container identification number	D	X, Y	[43a]
	7/11	Container size and type			
	7/12	Container packed status			
	7/13	Equipment supplier type			
21	7/14	Identity of active means of transport crossing the border			
21	7/15	Nationality of active means of transport crossing the border			
	7/16	Identity of passive means of transport crossing the border			
	7/17	Nationality of passive means of transport crossing the border			
	7/18	Seal number			
	7/19	Other incidents during carriage			
	7/20	Receptacle identification number			
39	8/1	Quota order number	D	X	[46a]



**VOLUME 3 – Appendix 21F: Declaration Category Data Sets I1 (CDS)**

44, 52	8/2	Guarantee type	D	Y	[46c}
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SAD Box No.	D.E No	Data Element (D.E) name	Symbol		Note
44. 52	8/3	Guarantee reference	D	Y	[46c}
	8/4	Guarantee not valid in			
24	8/5	Nature of transaction			
46	8/6	Statistical value			
44	8/7	Writing-off	D	X	[7]

