

Great Britain

The GB CDS and CHIEF Tariff Guide (Imports, Exports, Inventory) supplementing the current version of the UK Trade Tariff: Volume 3 for CDS and Volume 3 for CHIEF

How to read the UK Trade Tariff: Volume 3 (Imports, Exports, Inventory) for CDS and CHIEF for goods declared after the end of transition.

The first part of this guide will provide information on the customs requirements for GB after the end of the EU-exit transition phase.

The second part of this guide will provide the specific changes and declaration completion instructions for CDS in Annexe 1 and CHIEF in Annexe 2.

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Part 1

Definitions

For the purposes of this document, the following definitions will apply:

CDS: Customs Declaration Service

CEDEER: The Customs (Export Duty) (EU Exit) Regulations 2018

CIDEER: The Customs (Import Duty) (EU Exit) Regulations 2018

EORI: Economic Operators Registration and Identification

EU: The 27 member states of the European Union (for example, France or Ireland etc.)

EU MS: EU Member State

EU Special Fiscal Territories: Special fiscal territory of an EU member state (for example, Mount Athos or the Aland Islands etc)

EU Tariff: The integrated Common External Tariff of the EU (including measures, prohibitions restrictions and duty rates applied by the EU)

GB: England, Scotland and Wales (also including the Isle of Man) - But excluding Northern Ireland

GVMS: Goods Vehicle Movement Service

NI: Northern Ireland

NIP: The Northern Ireland Protocol

RoRo: Roll on Roll off modes of transport

RoW: Rest of World – All other third countries excluding GB and EU member states (for example, the USA or China etc.)

TCTA: Taxation (Cross-border Trade) Act 2018

Third Country: Includes countries/territories that are neither in the UK or the EU

UCC: The Union Customs Code (including where applicable the UCC Delegated Act (UCC DA) and the UCC Implementing Act (UCC IA)

UK: Includes England, Northern Ireland, Scotland and Wales

UK domestic goods: Goods as described in Section 33 of the TCTA

UK Special Fiscal Territories: The Bailiwicks of Jersey and Guernsey

UK Tariff: The integrated Global Tariff of the UK (including measures, prohibitions restrictions and duty rates of the UK)

Summary

General Principles

The UK Trade Tariff for CHIEF and CDS currently details the declaration completion requirements for application of the rules applicable under the UK's membership of the European Union, and for the Implementation of the Union Customs Code (UCC).

Prior to EU Exit:

Goods moving between the UK and other EU member states did so in a customs union regulated by EU legislation. This means UK businesses trading with the rest of the EU were not subject to routine customs controls, import duty and specific charges were not payable and businesses did not submit any customs import or export declarations. For VAT purposes, VAT registered businesses had to declare acquisition VAT on their purchases from the EU, which was accounted for through their VAT Return. Certain goods are subject to Excise Duty. This was charged on the importation and manufacture of alcohol, tobacco and oils. These goods were free to move between the UK and the rest of the EU with Excise Duty suspended, subject to certain conditions being met.

EU Exit Transition phase 31 January 2020 to 31 December 2020:

Although the UK left the EU on 31 January 2020, a transitional phase was in place where the UK continued to maintain the same customs arrangements prior to EU exit. This phase concluded on 31 December 2020.

After the end of transition on 1 January 2021:

The customs, VAT and excise arrangements in place as a result of the UK being part of the EU no longer apply in GB. GB is no longer subject to EU law on customs arrangements (please see the UK Trade Tariff: Volume 3 for CDS/CHIEF – Customs Declaration Completion Requirements for The Northern Ireland Protocol for further information on the customs requirements in NI).

New UK legislation has been created to largely replicate the current rules for trade with non-EU countries to now apply to trade with EU member states. VAT and excise legislation have also been amended to reflect the fact that the UK is no longer part of the EU.

The TCTA, CEDEER and CIDEER apply to goods imported to, or exported from, GB. These regulations do not fully apply to movements of goods to or from NI. The Tariff will be fully updated in a future release with the legislation applicable.

When DIT has formally confirmed the tariff for 1 January 2021 and the commodity codes that will be applied, the Tariff 'look up' tool on GOV.UK will be updated.

The same commodity codes will be used for trade between GB and the EU or ROW and GB to NI and NI to ROW.

<https://www.gov.uk/government/collections/exporting-and-importing-businesses-prepare-for-1-january-2021>

<https://www.gov.uk/trade-tariff>

Ongoing customs movements and procedures at the end of the transition period

For movements started during the transition period that are concluded after the transition period has ended the guidance on GOV.UK should be followed, see here

<https://www.gov.uk/guidance/ongoing-customs-movements-and-procedures-at-the-end-of-the-transition-period> this includes the removal of goods already held in Temporary Storage or Customs Special Procedures.

Introduction

General

This supplement explains how to read the current CHIEF and CDS Volume 3 Trade Tariffs in respect of the new legislation and details a series of facilitations and temporary easements until the issue of a full redraft of the CHIEF and CDS Volume 3 Tariffs for GB.

These easements will apply particularly when submitting customs declarations (and safety and security declarations) for movements between the GB and EU Member States.

EU-GB Imports

EU Member States are now treated as Rest of the World (RoW) for customs purposes in GB from 1 January 2021 and customs declarations are now required for the import of goods from the EU.

Goods sent to GB from EU Member States may be liable to customs duty and/or any applicable duty and/or VAT reliefs available to RoW goods.

There are facilitations and easements for goods moving through certain locations under Staged Controls when goods are sent from EU Member States – Please see the section below.

GB-EU Exports

Customs declarations are now required for the export of goods to the EU from 1 January 2021.

There are facilitations and easements for goods moving through certain locations under Staged Controls – Please see the section below.

GB-NI movements

Export declarations are not required in GB for the direct movement of goods from GB to NI from 1 January 2021.

GB-NI Indirect movements

GB-EU-NI: A GB export declaration followed by an EU import declaration will be required (the GB Tariff does not provide guidance on EU import declarations). Goods can then move freely into NI.

GB-NI-EU: An NI import declaration will be required for the GB-NI movement followed by free movements from NI into the EU.

(Please see the UK Trade Tariff: Volume 3 for CDS – Customs Declaration Completion Requirements for The Northern Ireland Protocol for further information on the customs requirements in NI).

NI-GB movements

Import declarations are not required for the direct movement of goods from NI-GB from 1 January 2021, provided those goods were in free circulation in NI and are not EU goods moved via NI for the purposes of avoiding UK duty. Where the movement involves goods intended for a Special Procedure in GB, please see the relevant section below.

NI-GB Indirect movements

NI-IE-GB: An export declaration (indirect export from NI) will be required in NI to move goods to GB via Ireland (IE), followed by an import declaration in GB as per GB Staged Controls. No customs duty is payable on NI-IE-GB movements, provided that the goods are 'qualifying goods', i.e., were in free circulation in NI prior to starting their movement, are itemised in a travel document issued in the UK which specifies the destination of the goods and were not moved via EU for the purposes of avoiding UK duty. This means that, where frontier declarations are submitted for NI-IE-GB movements, importers or their agents should use override codes to suppress the customs duty calculation.

In CHIEF, this can be done by entering code 'DTY' in SADH Box 47c. VAT override code 'VAT' should be used to suppress the import VAT charge and the supplier should account for VAT on their quarterly VAT return.

If importers have used 'staged controls' in GB to make an entry in their own records, the same process for suppressing customs duty and VAT calculation should be followed when supplementary declarations are submitted (using the override codes shown above).

EU-NI-GB: EU originating goods will need an export or indirect export to be submitted to exit from NI but will not need to be followed by a GB import declaration, unless controlled goods are being moved. If the EU goods are 'qualifying goods' (i.e. in free circulation prior to starting their movement) and were not moved via NI for the purposes of avoiding UK customs duty, no import declaration will be required. There is an exception for excise goods. An import declaration in GB is required for all excise goods that started their journey in the EU. If the goods are 'qualifying goods' for customs purposes, (and provided the goods were not moved via NI for an avoidance purpose) then no customs duty is payable. If UK excise duty has already been paid on the goods it will not be liable in GB for this movement.

Safety and Security (ICS)

Import safety and security declarations (Entry Summary Declaration - ENS) are currently required for goods imported into GB from non-EU countries.

Export safety and security declarations (Export Summary Declaration – EXS) are currently required for goods sent to non-EU countries.

Under staged controls, there is no requirement to submit an import safety and security declaration (ENS) for imports from the EU for a period of six months after the UK leaves the transitional phase (1 January 2021 to 30 Jun 2021). From 1 July 2021 import safety and security declarations will be required for goods sent to the UK from an EU MS.

Export safety and security declarations (EXS) will be required from 1 January 2021 - In most cases these are part of a combined export declaration and safety and security declaration.

Safety and security exit declarations

Where an export declaration is not submitted before departure, a standalone exit summary declaration (EXS) may be needed.

A standalone EXS declaration will be required if:

- an empty container is being moved under a transport contract (a transport contract, or contract of carriage, is an agreement between a carrier and shipper or passenger, setting out each party's duties and rights)
- the goods have remained in temporary storage for more than 14 days
- the goods have remained in temporary storage for less than 14 days but the import S&S declaration details are unknown or where the destination or consignee details change
- the goods are moved under transit using a Transit Accompanying Document (TAD) or Transit and Safety and Security Declaration (TSADs) – TSADs cannot be used to meet S&S requirements in GB from 1 January 2021

A standalone EXS declaration will not be required if empty pallets and containers are moved out of GB not under a transport contract. Please consult the existing CHIEF Tariff Volume 3 for the relevant

CPCs and the CDS Inventory Exports Tariff for the relevant Procedure Codes and Additional Procedure Codes applicable.

Reading notes

In general, unless covered by a specific exemption, removal or amendment detailed in this supplement all provisions/instructions in the UK Trade Tariff for CDS or CHIEF still apply to the completion of a declaration, until further notice.

Please note the easements shown in this document may only apply to goods sent from/to the EU – you should refer to the table shown in each section to verify if the facilitation/easement applies to RoW traffic or EU only traffic (country of dispatch/destination etc).

Please see the separate update for the Northern Ireland Protocol (NIP) for information on goods movements to/from Northern Ireland (NI) from/to GB and RoW.

Key Changes and IT Service on 1 January 2021

Preference

Please see the UK Tariff Volume 2 for the available Preferential duty rates and any Tariff suspensions.

Generalised System of Preferences (GSP)

From 1 January 2021, eligible developing countries will be able to get trade preferences through the UK Generalised Scheme of Preferences (GSP).

The UK GSP will initially provide trade preferences to the same countries as the EU GSP.

The UK GSP will have 3 frameworks:

- Least Developed Countries Framework
- General Framework
- Enhanced Framework

These frameworks replicate the market access provided by the EU's GSP.

Further information is available here - <https://www.gov.uk/guidance/trading-with-developing-nations-from-1-january-2021>

Valuation

Customs charges must now include the cost of freight and insurance to the frontier of the UK – See also the section on Air Transport Costs below.

Air Transport costs

EU airports will be added to Zone Q in the CDS and CHIEF Tariff Appendices for airport codes.

Airports in zone Q have a percentage of air transport costs to be included in the customs value of 5%.

Appendix 15B for DE 5/21 (CDS) and Excel table for Airline codes (CHIEF) will be updated in due course.

CAP

Please see the UK Tariff Volume 2 for the available Tariffs/Quotas on agricultural goods.

NOVA (Notification of Vehicle Arrivals)

Please note: CDS will not provide NOVA services on 1 January 2021.

In CHIEF, NOVA will continue to operate as per the instructions in the Notices and published guidance. Arrival into GB would be treated the same for VAT registered traders (non-VAT traders make manual declarations through the Cars team).

EORI coding changes

In CDS, if an EORI starting GB is not held, an intermediary must be engaged to submit the declaration as the Declarant in DE 3/18, or a GB EORI obtained prior to the declaration being made to act as a Declarant. There are, however, no changes to the requirements to hold an EORI as an importer or exporter.

In CHIEF, EU EORIs will be treated similarly to CHIEFs treatment of Non-EU foreign EORIs prior to 1 January 2021 where a name and address is also required. CHIEF will provide a prompt for the name and address in these cases.

Transit

The UK has reached agreement to retain membership of the Common Transit Convention after the Transition Period so traders will be able to use Transit when moving goods between CTC countries. For further information on the completion of an NCTS declaration see here -

(<https://www.gov.uk/guidance/using-the-new-computerised-transit-system-to-move-goods-across-the-eu-and-efta-countries>)

Guarantees/Duty Deferment Accounts

Customs Comprehensive Guarantees (CCGs) are no longer mandated in all cases for the deferment or security of customs duty in GB except for multiple transit movements – See list below for the criteria that must be met.

Please note, however, CCGs must still be maintained for customs debts (actual or potential) incurred on, or up to, 31/12/2020 until the liabilities have been discharged.

Changes

The rules for guaranteeing actual and potential customs debts have been relaxed for businesses that defer or suspend duties in Great Britain.

Under the new arrangements for duty deferment that will apply in GB from 1 January 2021:

- Businesses will be able to defer up to £10,000 per month (of customs duty, import VAT and/or excise duty) without needing to provide a guarantee, subject to the applicants being solvent and not having a history of non-compliance.
- Businesses will be able to defer up to a specified amount over £10,000 per month (of customs duty, import VAT and/or excise duty) without needing to provide a guarantee if they meet the compliance and solvency criteria mentioned above, and have sufficient financial resources for the amount they intend to defer.
- Businesses with AEOC/F status will be able to use duty deferment with a guarantee waiver.

Existing holders of Duty Deferment Accounts (DDAs) will be approved for a guarantee waiver without needing to apply to HMRC if they hold one or more of the existing guarantee reduction/waiver authorisations (AEOC, SIVA or EPSS). Holders of DDAs not in this position will need to apply for a guarantee waiver under the new system.

Please see here for further information: <https://www.gov.uk/guidance/tell-hmrc-more-information-if-you-are-applying-for-a-guarantee-waiver-for-duty-deferment-payments-in-great-britain>

Furthermore, from 1 January 2021 businesses will be able to be fully authorised to operate the following procedures in GB without the mandatory requirement to provide a Customs Comprehensive Guarantee (CCG)*:

- inward processing;
- temporary admission;
- authorised use;
- temporary storage; or
- customs warehousing.

A CCG may be required as a condition of authorisation from businesses that present a compliance or solvency risk.

*Please note: The above easements to the guarantee requirements for Duty Deferment, Special Procedures and Temporary Storage will not apply to businesses using these procedures in NI. Under the conditions of the Northern Ireland Protocol, NI businesses will continue to need to provide a CCG in order to use duty deferment and be fully authorised to operate Special Procedures and Temporary Storage. Businesses that want to use duty deferment in both GB and NI will need separate DDAs.

GB and NI traders who regularly use transit procedures under the Common Transit Convention (CTC) to move goods to the EU and other CTC countries will still need a CCG. However, they can apply to reduce the value of the guarantee they would otherwise need to provide by 50%, 70% or 100% if they can demonstrate a high degree of compliance, competence and financial solvency. Traders with AEOC status are already entitled to a 100% guarantee reduction for potential debts.

An individual guarantee will still be required in most cases for Special Procedures where an authorisation is granted on the 'authorisation by customs declaration process'.

For information on how a CHIEF or CDS declaration should be completed to reflect this change please see the relevant sections below.

CHIEF: Mandatory Additional Information Statements on CPCs

Specific CPCs will require the completion of an Additional Information Statement in CHIEF that shows either their date of entry in the UK or the date they were entered to a Special Procedure. This AI Statement should be entered at Item Level. Please see the CHIEF Appendix below for further information.

Special Procedures

Changes to Procedure Codes

Processing in another EU Member State is no longer a valid Procedure in GB.

CDS

The following Procedure Codes (PCs) are no longer valid for use in GB: **0154, 4054, 4254, 4454, 5154, 5354, and 7154.**

CHIEF

The following CPCs are no longer valid in GB: **40 54 000, 51 54 000, 51 54 001, 51 54 A04 and 71 54 000.**

INF forms

Please note that the following INF forms are no longer applicable for use in GB:

- **INF1** – Goods entered to Inward Processing in another Member State/when inward processing goods travel between Member States (C&E1143).
- **INF2** – Information sheet INF2 for outward processing triangular traffic (C&E1155).
- **INF3** – Returned goods information sheet INF3 (C&E1158)
- **INF5** - Inward processing triangular traffic (EX/IM) (C&E1290)
- **INF9** – Inward Processing standard equivalence involving another Member State (C&E1144)

Transfer of Rights and Obligations (TORO)

Previously TORO could involve traders based in more than one EU Member State.

As the UK has left the EU, TORO can now only involve two authorisation holders within GB.

Customs Comprehensive Guarantees

Please see above for the changes to the requirement to hold a Customs Comprehensive Guarantee for a Special Procedure and the relevant sections in the CDS and CHIEF Annexes. Please note that this change does not remove the requirement to hold an individual guarantee for a Special Procedure – The existing conditions in the Tariff Volume 3 for CDS or CHIEF must still be observed.

Multi-Member State Authorisations (MMS)

Authorisations involving more than one EU Member State/MMS will not be used in GB after the end of EU Exit transition – Traders will no longer be able to enter goods to Special Procedures using MMS functionality in CDS or CHIEF, however Supplementary Declarations must still be submitted for goods entered to procedures up to 31 December 2020 under the existing processes.

Customs Warehousing

The only valid customs warehouses for use on a GB declaration are those with a GB authorisation number. EU customs warehouses are no longer applicable to be declared on a GB customs declaration.

For goods entered to a CW before the end of transition, that are then removed during a period of 12 months after the end of transition please see the above section on Traditional Own Resources.

SASP

SASP will no longer be applicable in GB.

CHIEF will continue to support the input of EU premises to meet SASP requirements for supplementary declarations submitted after the end of transition. Traders that hold an import SASP will need to be aware that they will only be able to submit supplementary declarations for a limited period of time after transition.

Onward Supply Relief (OSR)

As GB will leave the transitional arrangements on 1 January 2021, Import VAT relief for goods supplied onward to another country in the EU under OSR is no longer applicable in GB.

CDS:

The following Procedure Codes and Additional Procedure Codes in CDS are no longer valid for use in GB on 1 January 2021:

Procedure Codes: **4200; 4221; 4251; 4253; 4254; 4271; 4278**

Additional Procedure Codes: **63P**

CDS Appendix 4: DE 2/2 Additional Information (AI) Statement Codes

The following AI Statement is no longer valid for use in GB on 1 January 2021: **OSR42**

CHIEF

The following CPCs in CHIEF are no longer valid for use in GB on 1 January 2021: **06 42 710; 42 00 000; 42 51 000; 42 53 000; 42 71 000; 63 23 F01**

Returned Goods Relief (RGR)

Goods in an EU Member State on 31 December 2020

From 1 January 2021 goods arriving in Great Britain (England, Scotland and Wales) from the EU will be subject to import duties and VAT, unless a relief applies. To allow importers extra time to return goods to Great Britain from the EU, a special extension period has been agreed.

Goods you transported from the UK and which are in the EU on 31 December 2020 will be eligible for relief even if the normal 3-year time limit for re-importation has expired, if you re-import them into Great Britain on or before 31 December 2021. All other conditions to qualify for the relief must be met. You will not have to give the actual date the goods were exported from the UK, you will only need to show that the goods were in the UK before 31 December 2020.

This guidance will be updated on 1 January 2021 with all the qualifying conditions for relief for goods returning to the UK from on or after 1 January 2021. Further information on RGR can be found here - <https://www.gov.uk/guidance/pay-less-import-duty-and-vat-when-re-importing-goods-to-the-uk-and-eu>

Bulking Import Reduced Data Set (BIRDS)

Low Value Bulking for Imports (LVBI) will be replaced by the Bulk Import Reduced Data Set (BIRDS) scheme in GB from 11pm on 31 December 2020.

CHIEF: BIRDS will be available for GB imports on CHIEF on 1 January 2021.

CDS: BIRDS is scheduled for implementation in CDS Release 2 - LVBI/BIRDS Additional Procedure Codes '1LV' and '2LV' should not be used until further notice.

Please see the relevant section below in the CHIEF Annexe for the declaration completion requirements of BIRDS.

Authorised traders must use postponed VAT accounting/account for VAT as supply VAT when using BIRDS.

When CDS delivers the UCC H7 Declaration Type or the 'super reduced data set' (**SRDS**) in later releases, the Additional Procedure Codes 1LV and 2LV will be removed from CDS..

Low Value Consignment Relief (LVCR)

VAT relief for goods with a value not exceeding £15 will be removed with effect on 11pm 31 December 2020.

All goods imported from RoW (excluding excise goods and non-commercial goods i.e., gifts) in consignments not exceeding £135 will be liable to VAT.

Goods sent from the Channel Islands will be liable to VAT regardless of their value.

Please see the relevant sections of the CDS and CHIEF Annexes to identify the changes that will apply to the values applicable to certain Additional Procedure Codes (CDS) and CPCs (CHIEF) from 1 January 2021.

Postponed VAT Accounting

Guidance is provided below in relation to a new process called Postponed VAT Accounting (PVA) - This process provides for the payment and recovery of import VAT on a VAT return, without the import VAT being required to clear the goods at import.

Please see the sections in the CDS and CHIEF Annexes on PVA below for further details.

Please note that this process is mandated where a delayed supplementary declaration will be made under Staged Controls – Please see below for further details.

Changes to VAT treatment of overseas goods sold to customers from 1 January 2021

HMRC has introduced changes to the treatment of goods imported into the UK with a value less than £135 - These changes come into effect on 1 January 2021.

See link here for further information on the requirements for these types of importation:

<https://www.gov.uk/guidance/vat-and-overseas-goods-sold-to-customers-in-great-britain-using-online-marketplaces-from-1-january-2021>

<https://www.gov.uk/guidance/vat-and-overseas-goods-sold-directly-to-customers-in-great-britain-from-1-january-2021>

Special Fiscal Territories (SFTs) and countries with which the EU has a Customs Union

For the purposes of GB imports or exports - From 1 January 2021 the only SFTs that apply to GB are Jersey and Guernsey.

EU SFTs (for example, the Canary Islands) are now treated as 3rd country imports or exports for GB purposes - The declaration completion rules must therefore be observed according to the status of the country. For example, an import into GB from the Canary Islands, made to CDS using Procedure Code 4000 will now use 'IM' in DE 1/1 and be under declaration category 'H1'. In CHIEF, EU SFTs will no longer be appropriate to the 49-series CPCs in GB.

Please note these territories are treated differently for movements to/from NI – see the UK Trade Tariff Volume 3 for Northern Ireland.

CDS

Changes to Table 4 in Appendix 13.

Table 4 is now split into two separate tables:

New Table 4a GB SFTs (for GB use):

Country	Country code	Currency code
Guernsey	GG	GBP
Jersey	JE	GBP

EU SFTs previously shown in Table 4 are to be declared as per the country codes shown in Appendix 13 Table 1.

New Table 4b EU SFTs (for NI use only):

Country	Country code	Currency code
Andorra*	AD	EUR
Aland Islands	FI	EUR
Canary Islands	ES	EUR
French Guiana	FR	EUR

Guadeloupe	FR	EUR
Martinique	FR	EUR
Mayotte	YT	KMF
Mount Athos	GR	EUR
Reunion	FR	EUR
Saint Martin (French part)	FR	EUR
San Marino*	SM	EUR
Turkey*	TR	TRY

*Territories with which the EU has a Customs Union.

Please note that UK SFTs (Jersey and Guernsey) are shown in Appendix 13 Table 1.

CHIEF

The country code list is unchanged.

Excise Arrangements

Please note that you must use UK EMCS – Please see the information at the following link for how to move excise goods to/from GB at the end of the transition period:

Imports: <https://www.gov.uk/guidance/importing-excise-goods-to-the-uk-from-the-eu-from-1-january-2021>

Exports: <https://www.gov.uk/guidance/exporting-excise-goods-to-the-eu-from-1-january-2021>

CHIEF

See Appendix below for details of the changes to the CHIEF CPCs for import/export declarations which contain goods subject to the excise arrangements.

CDS

No further information at time

Staged Controls – Summary

The GB Border Operating Model (BOM) available here:

<https://www.gov.uk/government/publications/the-border-operating-model> shows the implementation of staged customs controls on goods sent to or from the EU from 1 January 2021 until full controls are introduced from 1 July 2021.

1 January 2021

GB Safety and Security declarations will not be required on imports from the EU for the first six months.

In GB the goods vehicle movement service (GVMS) will be introduced from January for transit movements from the EU into GB.

General EU-GB movement instructions (imports and exports) from 1 January 2021

Applicable to	Instruction
Declarants or their intermediaries importing goods through RoRo or Other Listed Locations as shown on gov.uk: https://www.gov.uk/guidance/list-of-roll-on-roll-off-ports https://www.gov.uk/government/publications/notices-to-be-made-under-the-customs-declarations-amendment-and-modification-eu-exit-regulations-2020/other-listed-locations	Traders will need to make their customs declaration before the goods arrive and for RoRo locations before they are boarded on the EU side.
Declarants or their intermediaries importing from EU through RoRo listed (only) locations	When making your declaration traders should include the vehicle registration number or trailer number, if known. If not initially included on the customs declaration, this information should be added before the declaration is arrived (by 23:59 on the working day after the day the goods arrived in the country)
Declarants or their intermediaries importing goods through RoRo or Other Listed Locations	Traders should give the haulier (or other person in control of the goods) evidence of an import declaration as they might be asked to provide evidence that a declaration has been made. (i.e., a Master Reference Number for controlled goods, the declarant's EORI where making the declaration in their records (EIDR) or an Inventory Consignment Reference for pre-lodged temporary storage declarations). Please see guidance at the following link for more information: https://www.gov.uk/guidance/movements-to-

	temporary-storage-facilities-from-1-january-2021-to-30-june-2021
Declarants or their intermediaries importing controlled goods sent from the EU via RoRo or Other Listed Locations (Frontier Declarations mandatory for controlled goods)	Traders must manually arrive the declaration in HMRC systems (including entry to the Excise Movement and Control System for excise duty suspended goods) by 23:59 on the working day after the day on which the goods arrived
Declarants or their intermediaries importing non-controlled goods sent from the EU via RoRo or Other Listed Locations, who choose not to make a declaration in their records (EIDR)	Traders must manually arrive the declaration in HMRC systems by 23:59 on the working day after the day on which the goods arrived
Hauliers or others moving imported goods from EU (or ROW) to GB through RoRo or Other Listed Locations	Traders should have evidence that an import declaration has been pre-lodged. This will be a CDS MRN or CHIEF ERN, the declarant's EORI if they are making the declaration in their records, or an Inventory Consignment Reference for pre-lodged temporary storage declarations. Drivers may be asked to show these and other licenses/documentation required for specific movement types.

Imports of Non-controlled Goods* from the EU

Where traders are importing Non-Controlled from the EU they may choose to use either full frontier/standard declarations or Customs Freight Simplified Procedures (CFSP) to declare their goods.

Traders importing non-controlled goods that were in free circulation in the EU and are now entering them to free circulation and home use in GB will be able to use Entry in Declarants Records (EIDR) without the need to obtain a full CFSP authorisation. The trader will also need to start keeping sufficient records of imported goods in line with CFSP EIDR requirements. This will be known as transitional EIDR.

Traders will also need to consider how they account for and pay VAT on imported goods and if VAT registered comply with the terms and conditions of Postponed VAT Accounting (PVA) where used.

Traders will then have up to 175 days after the date of import** to complete supplementary customs declarations where transitional EIDR is used. While tariffs will be payable where due on relevant goods, payments can be deferred until the customs declaration has been submitted. Where EIDR is used to declare goods, VAT registered traders must use PVA where the VAT amount is

recorded on a VAT return – See the section on PVA below. Non-VAT registered traders will pay import VAT when the supplementary declaration is submitted.

Further information on CFSP is shown in the relevant section below.

*See here: <https://www.gov.uk/guidance/list-of-goods-imported-into-great-britain-from-the-eu-that-are-controlled> for the list of Controlled Goods. Goods are Non-Controlled Goods if they are not shown in the Controlled Goods list.

**Note – Where they meet the criteria, the delaying of the supplementary declaration is optional for the trader and not a mandatory requirement.

Imports of Controlled Goods* from the EU

Standard customs declarations will be needed from this date for controlled goods and excise goods like alcohol and tobacco products. The Simplified Declaration Procedure (SDP) may be used for controlled products where eligible, but authorisation for SDP must be held and the supplementary declaration cannot be delayed.

Exports to the EU

Export declarations and UK exit Safety and Security declarations will be required for all goods. Traders importing and exporting goods using the Common Transit Convention will need to follow all of the transit procedures – these will not be introduced in stages.

General GB-EU movement instructions

Applicable to	Instruction
Declarants or their intermediaries exporting via RoRo or Other Listed Locations (Hauliers to be aware) https://www.gov.uk/guidance/list-of-roll-on-roll-off-ports https://www.gov.uk/government/publications/notices-to-be-made-under-the-customs-declarations-amendment-and-modification-eu-exit-regulations-2020/other-listed-locations	Traders will need to submit an arrived export declaration for all goods. The declaration will then be instantly risked, and a routing provided. If a physical check is required, the goods will be directed to a site for a check. Once all checks have been completed, or if permission to progress (P2P) has been issued straight away the goods can then be moved to the port and continue their journey. Traders should ensure the driver is not instructed to take the goods to the border location until P2P has been granted.
Declarants or their intermediaries exporting excise goods or goods moving under duty suspense through RoRo or Other Listed Locations	In addition to the above, traders must enter a full departure message, once the goods have left the country. In CHIEF, if the departure message isn't manually made by the trader, CHIEF will automatically assume a departure at a standard of 15 days but will not

	generate an S* document (which is one of a number of documents that can be used as proof of departure for VAT zero rating purposes)
Hauliers moving goods being exported through RoRo or Other Listed Locations	Traders should have evidence that an export declaration has been pre-lodged. This will be a Declaration Unique Consignment Reference (DUOCR), along with any other license or documentation required for different commodities. Drivers may be asked to provide evidence that an export declaration has been made.

1 July 2021

Traders moving any goods will have to make full customs declarations at the point of importation and pay relevant tariffs, if not using CFSP where the normal CFSP rules will apply. The option to delay the supplementary declaration for EIDR will not be available for imports on/after 1 July 2021.

Full import Safety and Security declarations will be required for goods sent from the EU.

GVMS will be in place for all imports, exports and transit movements at border locations which have chosen to introduce it in GB.

*See here: <https://www.gov.uk/guidance/list-of-goods-imported-into-great-britain-from-the-eu-that-are-controlled> for the list of Controlled Goods. Goods are non-controlled Goods if they are not shown in the Controlled Goods list.

Staged Controls: CFSP

From 1 January 2021 EIDR can be used to declare imports of non-controlled goods to GB free circulation and home use from EU free circulation without obtaining prior authorisation. For references to the declaration processes under 'Staged Controls' in the GB Border Operating Model (BOM) please refer to Customs Freight Simplified Procedures (CFSP). The options available under CFSP are:

- The **Simplified Declaration Procedure (SDP)** where a simplified frontier declaration (SFD) is lodged, followed by a supplementary declaration within the time limit shown in the trader's authorisation.
- **Entry In the Declarants Records (EIDR)** where a record is made in a trader's electronic books and records, followed by the submission of a supplementary declaration within the time limit shown in the trader's authorisation. However – please see 'Transitional EIDR' below for changes to the submission deadlines for EIDR supplementary declarations for imports from the EU from 1 January 2021 to 30 June 2021.

No changes have been made to the declaration completion rules (covering the SFD, supplementary declaration and final supplementary declaration) in CDS or CHIEF when CFSP is used under Staged Controls. Please therefore see the existing instructions in the CDS and CHIEF Volume 3 Tariffs for the declaration completion requirements when submitting declarations under SDP or EIDR – However, please note the deadline for submission of the EIDR supplementary declaration is 175 days after the date of the import under Transitional EIDR.

Please note – There are no changes to the requirement to hold both an authorisation for a Special Procedure and a CFSP authorisation, when using CFSP to enter goods to that Special Procedure – An intermediary cannot therefore enter goods to a fully authorised Special Procedure (where the trader is fully authorised) using the intermediaries CFSP authorisation unless using direct representation.

Staged Controls: Transitional EIDR

Transitional EIDR refers to the process available to traders to use EIDR with or without authorisation and submitting a delayed supplementary declaration up to 175 days after the date of import into GB. This option is only available to importers under the following conditions:

- Importers must be UK established or Non-UK established importers must engage a UK established agent to make the EIDR and supplementary declaration;
- The importer must not have a poor compliance history;
- Goods must be imported from the EU. This means the goods were in free circulation in the EU or in transit from the EU after being in free circulation;
- The goods must be non-controlled goods (Standard RoW processes apply for controlled goods);
- Delayed declarations can only be used to release goods to UK free circulation and home use;
- The import must be between 1 January and 30 June 2021.

Traders should immediately identify if they are eligible for transitional EIDR and delayed supplementary declaration before opting to make the EIDR or delay the EIDR supplementary declaration – **if ineligible for this facilitation the normal EIDR deadlines must be observed.**

Note: **If goods are declared on a simplified frontier declaration (SFD) using SDP**, then normal CFSP timings apply and **there is no option to delay the supplementary declaration.**

The same declaration completion rules should be followed as for CFSP EIDR, with the exception of the deadline for submission of the supplementary declaration which is 175 days after the date of the import. Delaying the supplementary declaration is optional. For how to complete the declarations, please see the existing instructions in the CDS and CHIEF Volume 3 Tariffs for the declaration completion requirements when submitting declarations under SDP or EIDR.

Declarations may be submitted via the SDP or EIDR process on behalf of a trader if they do not hold CFSP authorisations themselves – However, they will require the services of an intermediary/agent who has SDP and/or EIDR authorisation to do so.

Please note –Transitional EIDR cannot be used to place goods into a customs special procedure or temporary storage. The only difference that traders must observe for EU-GB movements under Staged Controls are the restrictions placed on ‘controlled goods’, which have a different definition to the normal CFSP exclusions/restrictions. Under Staged Controls, controlled goods can only be declared using full frontier declarations or SDP – See here <https://www.gov.uk/guidance/list-of-goods-imported-into-great-britain-from-the-eu-that-are-controlled>

Please note – Delayed declarations only apply to goods imported into GB from an EU Member State where they were in free circulation in that Member State and are being entered to free circulation and home use in GB

Goods are considered ‘non-controlled goods’ if they are not on the ‘controlled goods’ list (see above). Non-controlled goods may be imported using EIDR and where eligible, a delayed supplementary declaration – See below.

Where goods appear on the controlled goods list for staged controls, there may be the option to use EIDR with a full authorisation, however you will not be able to delay your supplementary declarations.

Delayed declarations

Delayed declarations refers to the process of making a transitional EIDR and delaying the supplementary declaration for up to 175 days after the date of import. The importer will need access to a CFSP authorisation and duty deferment account before making their first delayed supplementary declaration.

Please note: The GB Border Operating Model (BOM) refers to the use of delayed declarations during the Staged Controls period (1 January 2021 to 30 June 2021).

Pre-lodgement and Arrival requirements for declarations

EU to GB

Pre-Lodgement

CDS and CHIEF - Staged Controls (1 January 2021 to 30 June 2021)

Where a customs declaration is made for goods moving from the EU to GB via a location classed as RoRo or as an Other Listed Location, this declaration must be pre-lodged from 1 January 2021 – Please see the sections in the CDS and CHIEF Appendices below.

Controlled Goods –1 January 2021 onwards

For controlled goods entering GB through border locations that do not have existing customs control systems, where a declaration is required for imports, traders will have **up to the end of the next working day to notify HMRC that the goods have entered the country**. These locations will not be required to have systems in place (i.e., the GVMS or temporary storage) to control non-controlled goods at import and export.

Control at border locations with existing systems Border locations will use their systems and infrastructure to facilitate the control of controlled goods, and of non-controlled goods if traders choose not to (or are not eligible to) make a declaration in their records. The UK Government will work with these locations to ensure goods not requiring a declaration on import until Stage 3 are allowed to flow through.

From 1 July 2021 onwards GVMS must be used to notify/arrive import/export declarations via GVMS locations (please see section below).

GB to EU

CDS and CHIEF Staged Controls (1 January - 30 June 2021)

Where a customs declaration is made between 1 January 2021 and 30 June 2021 for goods moving from GB to the EU via a location classed as RoRo or as an Other Listed Location, this declaration must be made as an arrived declaration – Please see the sections in the CDS and CHIEF Appendices below.

From 1 July 2021 onwards arrived export declarations must only be submitted at RoRo locations without space to hold goods at the frontier and not at any other non-inventory linked location. A list of location codes that this requirement applies to from July will be issued under separate cover in due course.

Representation

Using direct representation for simplified declarations from 1 January 2021

If you're established in the UK and import goods into Great Britain (England, Scotland and Wales) you can ask someone to act directly, even if they hold the Customs Freight Simplified Procedure (CFSP) authorisation and they're making a declaration on your behalf using:

- simplified declarations procedures
- entry in the declarant's records

You should agree with the person dealing with customs for you if you need to have a Duty Deferment Account (DDA) to make payments or if they'll use their own. If it is decided that you will use your own DDA, you must complete and send a C1207N to the Central Deferment Office. (Please note that these points do not apply when a declaration is being made to the export procedure or where a declaration is being made to Northern Ireland.)

CDS

On CDS the standard text at DE 3/17, DE 3/18, DE 3/19 and DE 3/20 of the CDS Import Declaration Completion Guide should now read -

Simplified Procedures (Regular Use) Representatives and Sub-agents

Where a sub-agent is completing a:

- Simplified declaration (Additional Declaration Types C or F in DE 1/2); and/or
- Supplementary declarations (Additional Declarations Types Y or Z in DE 1/2)

on behalf of an SDP or EIDR trader who is authorised to declare goods in this manner as a representative, then -

- The identity of the authorised trader for SDP or EIDR (the Representative) must be entered in DE 3/20 (Representative's Identification Number); and
- The sub-agent's identity must be entered in DE 3/18 (Declarant's Identity).

CHIEF

Irrespective of whether the representative is acting in a direct or indirect capacity, where the representative is the CFSP authorisation holder (EIDR/SDP), the responsibility to submit a supplementary declaration on time will lie with the authorisation holder and they should consult HMRC if they are unable to do so.

If the direct representative is the simplified import processes authorisation holder, Box 14 should show the authorised direct representative's Economic Operators Registration and Identification number (EORI) and representation type as 2. Box 8 should show the consignee's EORI.

Non-Freight Customs Declarations

Merchandise in Baggage (MiB) - Travellers with commercial goods in accompanied baggage

'Merchandise in baggage' are commercial goods (for trade or business use) where:

- a commercial transport operator does not carry them for you and they are not recorded on a ship/aircraft/train manifest as freight;
- you have travelled to or from the UK carrying goods in your baggage
- you have travelled to or from the UK carrying goods in a small motor vehicle that can carry no more than 9 people (including the driver) and which weighs 3.5 tonnes or less.

If you are unable to make a customs declaration yourself, you can appoint a customs agent to make customs declarations on your behalf.

If you wish to take advantage of the facilitations offered by a customs Special Procedure, such as Temporary Admission, you must make a full declaration using the appropriate CDS or CHIEF Procedure/Additional Procedure codes or customs procedure code (CPC) as detailed in the Volume 3 Tariff for the goods and specific use required. Further information on the conditions and requirements of Temporary Admission are available in Notice 3001, available on GOV.UK here – <https://www.gov.uk/government/publications/notice-3001-special-procedures-for-the-union-customs-code/notice-3001-special-procedures-for-the-union-customs-code>

You will also need to submit a full declaration if you plan to account for the Import VAT on your VAT return. For further information on the use of the Postponed VAT Accounting Arrangements (PVA), see below.

Find out about goods that are restricted when importing or exporting MiB:

<https://www.gov.uk/government/publications/restricted-goods-for-merchandise-in-baggage>

Where applicable, the RoRo and PVA declaration completion requirements should be followed where it indicates below that a full declaration is required when making a customs declaration to CDS.

Imports into GB from EU or non-EU countries

Value	Weight	Restricted, licensable or excise	Transport Method	Procedure
Any value	Any weight	Yes	Any transport method	Full (electronic) declaration into CHIEF/CDS before arriving into GB
Up to £1500	Up to 1000kg	No	Any transport method	Simple MiB Online Declaration Service (MODS*) up to 5 days before arriving into GB.

Followed by the processes outlined in MODS guidance for proceeding through customs.

Above £1500	Any weight	No	Any transport method	Full (electronic) declaration into CHIEF/CDS before arriving into GB
Any value	More than 1000kg	No	Any transport method	Full (electronic) declaration into CHIEF/CDS before arriving into GB

*Please access GOV.UK for more information about MODS.

Export from GB to EU or non-EU countries

Value	Weight	Restricted, licensable or excise	Transport Method	Procedure
Any value	Any weight	Yes	Any transport method	Full (electronic) declaration in CHIEF/CDS before departing from GB.
Up to £1500	Up to 1000kg	No	Any transport method	Simple MiB Online Declaration Service (MODS*) up to 5 days before departing from GB. Followed by the processes outlined in MODS guidance for proceeding through customs.
Above £1500	Any weight	No	Any transport method	Full (electronic) declaration in CHIEF/CDS before departing from GB.
Any value	More than 1000kg	No	Any transport method	Full (electronic) declaration in CHIEF/CDS before departing from GB.

*Please access GOV.UK for more information about MODS.

Travellers with personal goods in accompanied baggage - Passengers

For exports no customs declaration will be required.

A customs declaration made using CDS or CHIEF is not required in these circumstances. For further information on the processes that must be observed please access GOV.UK.

Goods moved by Royal Mail Group – Postal traffic

Imports into GB from EU or non-EU countries

Value	Restricted, licensable, excise or Special Procedure	Transport Method	Procedure
Up to £900	Yes	Postal	Full (electronic) declaration in CHIEF/CDS.

Up to £900	No	Postal	Customs cleared using attached CN22/CN23 forms.
Above £900	No	Postal	Full (electronic) declaration in CHIEF/CDS.

Exports from GB to the EU or non-EU countries

Value	Restricted, licensable, excise or Special Procedure	Transport Method	Procedure
Up to £900	Yes	Postal	Full (electronic) declaration in CHIEF/CDS.
Up to £900	No	Postal	Declaration by conduct
Above £900	No	Postal	Full (electronic) declaration in CHIEF/CDS.

Part 2

Annexe 1: CDS

RoRo Traffic

RoRo Mode of Transport

A new mode of transport is applicable on CDS: Mode '6' for RoRo movements.

RoRo goods location codes are shown under Appendix 16R below.

Impact of changes				
Declaration Categories impacted	Data Elements impacted	Procedure Codes	Additional Procedure Codes	Country of Dispatch
All	DE 1/2 DE 3/39 DE 5/23 DE 7/4 Appendix 6	All	All	All

DE 1/2 Additional Declaration Type

Additional Declaration Types applicable:

Imports: D, E, F

Exports: A, B, C, D*, E*, F*

*Note: Whilst pre-lodged declarations may be made at export on CDS, when a goods movement from GB-EU is made via a RoRo location arrived export declarations are permitted.

DE 3/39 Holder of the Authorisation Identification Number

Export only

Enter code: 'EXRR' followed by the EORI number of the exporter.

Data Element 5/23 – Location of goods

The RoRo mode of transport should only be used for a RoRo movement at a valid location.

Each Goods Location is classified as either: 'RoRo only'; 'Mixed' (i.e. both Ro-Ro and non-Ro-Ro traffic), or; 'non-Ro-Ro only'. Locations that are RoRo only or RoRo mixed are shown in CDS Trade Tariff Appendix 16R.

Data Element 7/4 – Mode of Transport at the border

A new mode of transport is applicable on CDS – Code '6' for a RoRo Mode of Transport at the Border.

This is intended for use when goods are sent to the UK via what is traditionally understood to be, a 'Roll-on, Roll-off' ferry movement, via specific locations designated as 'RoRo Ports'.

However, the Channel Tunnel Terminal (Eurotunnel) at Folkestone is included for the purposes of RoRo.

Overall

Current values and meanings are therefore:

1 – Seaport

2 – Rail transport

3 – Road transport

4 – Air transport

5 – Postal consignment

6 – RoRo

7 – Fixed Transport installations

8 – Inland waterway transport

9 – Own propulsion

Changes to Appendix 6

The following authorisation type is now entered in the Appendix:

Code	Description
EXRR	Submission of an arrived export declaration for RoRo movements (where CSE Authorisation is not held)

Goods moved via Other Listed Locations

Other Listed Locations

When goods are imported via locations that are classed as 'Other Listed Locations' (see above), the declarations are required to be made as 'pre-lodged' customs declarations.

At export, goods moved via Other Listed Locations are required to be made as 'arrived' declarations – Please note, however, that after 1 July 2021 arrived export declarations can only be made via RoRo locations under the conditions shown above.

Impact of changes				
Declaration Categories impacted	Data Elements impacted	PCs	APCs	Country of Dispatch
All	DE 1/2 DE 5/23	All		All

DE 1/2 Additional Declaration Type

Additional Declaration Types applicable:

Import: **D, E, F**

Export: **A, C**

DE 5/23 Goods Location Code

The Goods Location code in DE 5/23 must be a location that is not inventory linked for these requirements to apply.

A list of location codes that this requirement applies to is shown in CDS Trade Tariff Volume 3:

- Appendix 16B (i): DE 5/23 Location Code: Certificate of Agreement [CoA] Airports – Other Listed Locations;
- Appendix 16M: DE 5/23 Location Code: Rail;
- Appendix 16N: DE 5/23 Location Code: Other Listed Locations (Ports and Wharfs)

GVMS: Description of the service

The UK will operate a service called GVMS for which movements of goods, via locations which have chosen to adopt the new pre-lodgement model, will be registered and recorded at import and export.

GVMS will not be used for imports to GB from the EU, or exports from GB to the EU, until 1 July 2021. However, the UK Government intends to allow the Office of Transit process to be completed digitally from January on EU-GB inbound transit movements using GVMS – Please refer to the BOM for further information.

GVMS Summary

A unique reference number (a Goods Movement Record - GMR) for each goods vehicle movement through the border will be created and issued by GVMS.

The GMR will:

- Be valid for single movement of a goods vehicle in one direction through the border
- Contain the vehicle and/or trailer details (the Vehicle Registration Number/VRN is mandatory for accompanied movements, for unaccompanied movements, there must be at least one trailer identifier)
- Contain the crossing details
- Contain the details of all Customs, Transit and Safety and Security declarations (including ENS and EXS declarations) for the goods movement and other customs movements, e.g., ATA Carnet, TIR, EIDR, Empties
- Be completed by the Haulier using the declaration details provided by the Trader (declarant) Provide a single reference number that the Carrier/Port Operator can check to ensure that the appropriate documentation is in place before accepting the vehicle for travel to/from the UK
- Provide a single reference number that the Carrier/Port Operator can use to confirm embarkation of the goods vehicle and therefore the consignments within
- Provide a trigger point from which all Arrival and/or Re-arrival processing can be automatically initiated and by which any required message can be sent to the port/carrier and haulier to notify if goods are held.

GVMS: Declaration completion changes

Impact of changes				
Declaration Categories impacted	Data Elements impacted	PCs	APCs	Country of Dispatch
All	DE 1/2 DE 2/2 DE 5/23	All		All

CDS declaration completion requirements: Import and Export

Where a declaration is made to CDS and the movement of the goods was entered on GVMS, the completion rules below must be followed:

DE 2/2 Additional Information

Import and Export:

Enter code: '**RRS01**' followed by the EORI number of the haulier responsible for registering the movement on GVMS. If the EORI number of the haulier responsible for registering the movement on GVMS is not known, enter the name of the haulier instead.

Note: This must be entered at header level.

DE 5/23 Goods Location Code

Must be a GVMS location.

Changes to Appendix 4

The following AI statement is now inserted in the Appendix:

AI Statement Code to be declared	Description and Usage of Code	Details to be entered on the declaration or clearance request	I/E/B
RRS01	Where a declaration is made, and the movement of the goods was entered on GVMS.	Enter the EORI number of the haulier responsible for registering the movement on GVMS. If the EORI number of the haulier responsible for registering the movement on GVMS is not known, enter the name of the haulier instead.	B

GVMS: Goods Location Codes

The locations codes for which goods movements must be notified on GVMS for GB/EU imports and exports will be notified in a subsequent update to this supplement ahead of July 2021 when GVMS will be applicable for these movements.

Guarantees

Customs Comprehensive Guarantees (CCGs) are no longer mandated for the deferment or security of customs duty in GB in all cases except for multiple transit movements – See the conditions shown above.

Impact of changes				
Declaration Categories impacted	Data Elements impacted	Procedure Codes	Additional Procedure Codes	Country of Dispatch
H1; H2; H3; H4;	DE 2/3; DE 3/39; DE 8/2; DE 8/3;	All	No Specific codes	All

Declaration completion rules

Where a CCG is not required, or a waiver has been granted, complete the declaration as follows:

Data Elements	Completion requirement
2/3	'C505GBCGUguaranteenotrequired-CC'
3/39	'CGU B0000000000000 ' (red characters refer to the EORI number of the person claiming the waiver)
8/2	'0'
8/3	'Guaranteenotrequired'

Country Codes

Impact of changes				
Declaration Categories impacted	Data Elements impacted	Procedure Codes	Additional Procedure Codes	Country of Dispatch
All	DE's: 3/1; 3/15; 3/17; 3/19; 3/24; 3/26; 3/31; 4/1; 5/8; 5/14; 5/15; 5/16; 5/18; 5/21; 5/23; 7/15	All	All	GB

There are no changes to the country codes used in CDS:

For the purposes of an import or export declaration, GB is represented by the country code 'GB'

For the purposes of an import or export declaration, NI is represented by the country code 'GB'

This means, for example, that 'GB' may be entered as the country of destination (DE 5/8), the country of dispatch (DE 5/14) and the country of origin (DE 5/15) on a declaration.

Postponed VAT Accounting (PVA)

Postponed VAT Accounting (PVA) is the process by which VAT registered traders can account for import VAT on their VAT return, instead of making a payment, securing payment or using deferment to pay the Import VAT due on a customs declaration. See further details on the terms and conditions here: <https://www.gov.uk/guidance/check-when-you-can-account-for-import-vat-on-your-vat-return>

All UK VAT registered Importers will be eligible to use PVA; no authorisation for PVA will be required. They will simply make the appropriate entry and provide their EORI and/or VAT registration number (VRN) on their customs declaration.

This process (subject to Customs clearance) will allow the goods to enter into free circulation without up-front payment of the import VAT. The customs declaration will generate an online Monthly Postponed Import VAT Statement (MPIVS) that will be the evidence required to account for and recover the import VAT as input tax on their next VAT return.

(Note: The C79 will continue to be produced for those entries where any VAT was paid on importation).

Goods held under Special Procedures and Excise *suspension* arrangements

If you initially declare goods into a customs Special Procedure, you can account for import VAT on your VAT Return when you submit the declaration that releases those goods into free circulation from the following special procedures:

- customs warehousing
- inward processing
- temporary admission
- outward processing

General Conditions

PVA can only be used by an importer who is VAT registered in the UK, or the Isle of Man.

For VAT groups that hold multiple EORIs and have a single VAT Registration Number (VRN), it is the responsibility of the representative member to compile an accurate VAT return for all members of the group.

Note that it is also the responsibility of the VAT registered trader to access their data on the digital service and identify the import VAT liability for the period in question.

Where the customs value of the goods cannot be confirmed at import the confirmed amount can be submitted to PVA but the security ('disputed amount') will still need to be secured at the point of import – Please see further guidance on gov.uk in regard to this requirement.

Restrictions

VAT will be postponed against the importer's EORI and will be at declaration level only.

PVA must not be used where the Procedure Code (DE 1/10) or Additional Procedure Code (DE 1/11) notes in the CDS Trade Tariff indicate that either VAT must be paid partially or fully on the declaration.

Please note that PVA cannot be used where a declaration is made using the I1 B&E simplified declaration on an occasional basis - The data set for this declaration does not include DE 3/40.

Changes for Customs intermediaries acting on behalf of an importer

For intermediaries submitting on behalf of an importer, the VAT Registration Number (VRN) must be that of the importer. VAT cannot be postponed against the intermediary's account on behalf of an importer. Where an agent is acting for an importer, they must ensure that they have the importer's permission to use PVA.

Impact of changes				
Declaration Categories impacted	Data Elements impacted	Procedure Codes	Additional Procedure Codes	Country of Dispatch
H1; H5	DE 2/6 DE 3/40	No specific	No specific	All

Data Element Completion rules when using PVA

Data Element 2/6 – Deferred Payment

Where PVA is used, the use of two deferment accounts on a declaration is no longer valid. This process would normally consist of entering a deferment account against code '1DAN' to allocate any customs duty, excise duty or other debts, with any VAT debt being allocated to the second deferment account entered against code '2DAN'. As import VAT is not paid or deferred '2DAN' is not a valid code on a declaration when PVA is used.

Additional Fiscal References Identification Number (DE 3/40)

The VAT registration number of the importer in DE 3/16 should be entered to DE 3/40 at header level when they are eligible to use PVA.

This must be prefixed by the country code applicable to the VAT number: 'GB' for GB traders.

(If a trader's IT system mandates a Role Code in DE 3/40, the code 'FR1' must be used – CDS will not mandate this code however)

Post clearance requirements

See the link above for the guidance on GOV.UK.

Changes to CDS Additional Procedure Codes for low value goods

Removal of LVCR

The following low value Additional Procedure Codes are amended to reflect the removal of LVCR in the UK at 11pm 31 December 2020.

C07: Consignments of negligible value

C07 (£0-£15) no longer proves VAT relief – Additional Procedure Code 1RV must not be used with C07.

2LV: Low Value Bulking Imports (LVBI) not exceeding £15

Please note, as referred to below, the LVBI Additional Procedure Codes 1LV (£15-£135) and 2LV (£0-£15) must not be used in CDS until further notice.

Bulked Import Reduced Data Set (BIRDS)

The **BIRDS** scheme replaces Low Value Bulking (LVBI) - BIRDS will not be available for GB imports on CDS on 1 January 2021 and will only be available on CHIEF (please see below). Further information will be provided at a later date on when this scheme will be available on CDS.

Impact of changes				
Declaration Categories impacted	Data Elements impacted	PCs	APCs	Country of Dispatch
All	All	All	1LV 2LV	All

The following DE 1/11 additional procedure codes **should not be used** from 1 January 2021 on CDS until further notice is given:

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

2LV: Low Value Bulking Imports (LVBI) not exceeding £15

Annexe 1: CDS Trade Tariff Volume 3 GB Appendices

Appendix 16B (i): DE 5/23 Location Code: Certificate of Agreement [CoA] Airports – Other Listed Locations

This Appendix provides a list of the codes which may be used in Data Element 5/23 to identify the location where the goods may be examined for [CoA] Airports that are Other Listed Locations.

Using the relevant codes from the list below, enter the location where the goods are held at the time of making the declaration.

Please Note:

The Code for the location to be declared in D.E. 5/23 is shown below in Column 2

Not all locations shown may be available in the system on 1st January 2021

Certificate of Agreement [CoA] Airports	
Location & Facility Name	Code for the location to be declared in D.E. 5/23
Chester Airport – Hawarden*	GBCUHWNHLDHWN
Kemble Airfield*	GBCUKEMKEMKEM
Gloucestershire Airport*	GBCUGLOGLOGLO
Oxford Airport -Kidlington*	GBCUKZOLHRKZO
Lasham*	GBCUQLALASATC
Stornoway*	GBCUSTOSTOSTO
Wick*	GBCUWICWIKWIC
Yeovil Aerodrome*	GBCUYEOYVLYEO

Note – Locations with an asterisk (*) are also shown in Appendix 16 B

Appendix 16M: DE 5/23 Location Code: Rail

This Appendix provides a list of the codes which may be used in Data Element 5/23 to identify the location where the goods may be examined for Rail.

Using the relevant codes from the list below, enter the location where the goods are held at the time of making the declaration.

Please Note:

The Code for the location to be declared in D.E. 5/23 is shown below in Column 4

Not all locations shown may be available in the system on 1st January 2021

Terminal	Operator	Address	Code for the location to be declared in D.E. 5/23
Ashford	Eurostar	Ashford International	GBAUASDASDASD
Barking	DB Cargo (UK) Limited	Box Lane, Barking IG11 0SQ	GBAULBKLKLBK
Dagenham	Ford Motor Company	Ford motor company Ltd, Transport Operations, Dagenham, Essex, RM9 6SA	GBAUDAGDAGFRD
Daventry	Eddie Stobart Limited	DIRFT 1, Unit B, Railport Approach, Crick, Northamptonshire, NN6 7ES	GBAUDVYDVYES1
Daventry	Eddie Stobart Limited	DIRFT 2, DC420, Rugby Road, Warwickshire, CV23 8YH	GBAUDVYDVYES2
Daventry	WHM Daventry	WH Malcom Ltd Railport, Daventry International Railport, Railport Approach, Crick, Kilsby, Northampton NN6 7JZ	GBAUKLSDVYWHM
Eastleigh	Network Rail Infrastructure Limited	Eastleigh Long Welded Rail Depot, Dutton Lane, Eastleigh, Hampshire, SO50 6AA	GBAUEATELWELW
Ebbsfleet	Eurostar	Ebbsfleet International	GBAUEBSEBSEURO
Folkestone	Eurostar	Dollands Moor	GBAUNGONGONGO
Irvine	UPM	Meadowhead Rd, Irvine KA11 5AT	GBAUKMKMKUPM
Port Talbot	Tata Steel	Tata Steel UK Limited Llanwern Works, Newport, NP19 4QZ	GBAUXLWLLNTSU
Scunthorpe - British Steel	British Steel Limited	The Rail Terminal, Brigg Road, Scunthorpe, DN16 1BP	GBAUSCPSCPBR

Terminal	Operator	Address	Code for the location to be declared in D.E. 5/23
St Pancras International	Eurostar	St Pancras International	GBAUSPCSPCEURO
Widnes	Eddie Stobart Limited	Widnes Railhead, Mathieson Road, Widnes, WA8 0NX	GBAUWDNWDNEST

Appendix 16N: DE 5/23 Location Code: Other Listed Locations (Ports and Wharfs)

This Appendix provides a list of the codes which may be used in Data Element 5/23 to identify the location where the goods may be examined for Other Listed Locations covering Ports and Wharfs.

Using the relevant codes from the list below, enter the location where the goods are held at the time of making the declaration.

Please Note:

The Code for the location to be declared in D.E. 5/23 is shown below in Column 3

Not all locations shown may be available in the system on 1st January 2021

Other Listed Locations		
Location	Location Address	CDS location code for DE 5/23
Aberaeron	Harbourmasters Office, South Beach, Aberaeron, Ceredigion, SA46 0BE	GBAUABAFISABA
Aberdeen*	Harbour Office, 16 Regent Quay, Aberdeen, AB11 5SS	GBAUABDABDABD
Aberdour	Shore Rd, Aberdour, Burntisland KY3 0TU	GBAUAYDROSAYD
Aberdyfi	Harbourmasters Building Wharf Gardens, Sea View Terrace, Aberdovey LL35 0EE	GBAUABFFISABF
Aberystwyth	1 S Marine Terrace, Trefechan, Aberystwyth SY23 1JX	GBAUAYWFISAYW
Amlwch	Amlwch Port Anglesey LL68 9DB	GBAUAMWHLDAMW
Anstruther	Shore St, Anstruther QY10 3EA	GBAUANSDUNANS
Arbroath	Harbour Office, Ladybridge St, Arbroath DD11 1PD	GBAUARBDUNARB
Ardglass	The Harbour, Ardglass, Downpatrick BT30 7TZ & 19 Quay St, Ardglass, Downpatrick BT30 7SA	GBAUAGLBELAGL
Ardrihaig	Pier Square Ardrishaig, Argyll PA30 8DZ	GBAUASGOBAASG

Ardrossan (Terminal in Clydeport)	Ardrossan Ferry Terminal, Ardrossan KA22 8ED	GBAUARDAYRARD
Arisaig	The Harbour, Arisaig PH39 4NH	GBAUARGOBAARG
Arrochar	THE PIER, ARROCHAR, G83 7AD,	GBAUAOHGLAAOH
Avonmouth*	Avonmouth Dock, Avon, Bristol BS11 9DA	GBAUAVOAVOAVO
Ayr*	Ayr Harbour, North Harbour Street, Ayr, KA8 8AH	GBAUAYRAYRAYR
Ballycastle	Ballycastle BT54 6BT	GBAUBYCCLRBYC
Ballylumford	Smiley Building, Victoria Road, Larne, BT40 1TZ	GBAUBLRBELBLR
Bangor (Co Down)	Bregenz House, 5 Quay St, Bangor BT20 5ED	GBAUBANBELBAN
Barmouth	The Quay, Barmouth LL42 1HB	GBAUBMUHLDBMU
Barrow In Furness*	Buccleuch & Devonshire Dock (South Side), LA14 1AF	GBAUBIFBARBDD
Barry*	Atlantic Way, Barry Dock, Barry, CF63 3US	GBAUBADCFBAD
Berwick (Trust Port)*	Harbour Masters Office, Tweed Dock, Tweedmouth, Berwick Upon Tweed, TD15 2AB	GBAUBWKBLWBWK
Billingham*	Billingham Reach Industrial Estate, Billingham, Teeside TS23 1PX	GBAUBHWMIDBRO
Blyth*	Rio Tinto Alan Shipping Unloading Facility, Loading Dock, Cambois, Blyth, Northumberland NE24 1SE	GBAUBLYBLYRIO
Boston*	Dock Office, The Docks, Boston, Lincs, PE21 6BN	GBAUBOSBOSBOS
Braye (Alderney)	Braye Harbour Alderney, Channel Islands GY9 3XX	GGAUACIGSYACI
Bridgwater	Bridgwater House King Square Bridgwater TA6 3AR	GBAUBRWBHXBRW
Bridlington	West End, Bridlington YO15 3AN	GBAUBRTSCABRT
Brightlingsea	4 Copperas Rd, Waterside Marina, Brightlingsea, Colchester CO7 0AP	GBAUBLSCOLBLS

Brixham	Berry Head Rd, Brixham TQ5 9BW	GBAUBRXTNMBRX
Brodick	The Pier, Brodick, Isle of Arran, KA27 8AY	GBAUBDIAYRBDI
Buckie Harbour*	28B Commercial Road, Buckie, Banffshire, AB56 1UN	GBAUBUCFRBBUC
Burntisland*	Burntisland Docks, Burntisland, Fife, KY3 0EP	GBAUBTLGRGBTL
Caernarfon	Harbour Office, Slate Quay, Caernarfon LL55 2PB	GBAUCNVHLDCNV
Campbeltown	Campbeltown Ferry Terminal, Campbeltown PA28 6BZ	GBAUCBTARGCFT
Cardiff*	Berths 8 and 9 - Vopak Wharf, CF64 5RZ	GBAUAVOAVOCSX
Carradale	B879, Campbeltown PA28 6SQ	GBAUCRAGLWCRA
Cellardyke	Cellardyke, Anstruther KY10 3AX	GBAUCELDUNCEL
Chatham Docks - Convoys Wharf	Medway Ports Flagstaff House, Chatham Docks Chatham, Kent ME 4 4SW	GBAUCTMMEDCON
Chichester	Chichester Harbour AONB Harbour Office, Itchenor, Chichester PO20 7AW	GBAUCSTPTMCST
Cockenzie	W Harbour Rd, Cockenzie, Prestonpans EH32 0HX	GBAUCNZLEICNZ
Conwy	Conwy Harbour Office, The Quay, Conwy Quay, Conwy LL32 8BB	GBAUCWAHLDCWA
Cowes	Harbour Office, Town Quay, Cowes PO31 7AS	GBAUCOWCOWCHO
Craignure*	Craignure Mull Ferry Terminal, Isle of Mull PA64 6WZ	GBAUCNUARGCNU
Crail	Crail Harbour Crail, Anstruther	GBAUCRJDUNCRJ
Cromarty Firth*	Port Office, Shore Rd, Invergordon IV18 0HD	GBAUIVGIVGIVG
Cumbria*	Port Office, Ramsden Dock Rd, Barrow-in-Furness LA14 2TW	GBAUBIFBARBIF

Dartford*	Dartford Terminal, Crossways, Dartford, Kent, DA2 6QB	GBAUDFDLONDFD
Dartmouth	Dart Harbour & Navigation Authority, 6 Oxford St, Dartmouth TQ6 9AL	GBAUDTMTNMDTM
Douglas*	Sea Terminal, Douglas, Isle of Man, IM1 2RF	IMAUDGSDGSDGS
Dumfries & Galloway (including Kirkcudbright, Port William, Isle of Whithorn, Garlieston and Stranraer West Pier)	Kirkcudbright Harbour Office, Kirkcudbright, Dumfries & Galloway DG6 4HY	GBAUKBTAYRKH1
Dunbar	Dunbar Harbour Trust, Cromwell Quay, Shore St, Dunbar EH42 1SU	GBAUDBRLEIDBR
Dunoon Pier	Dunoon Victorian Pier, Victorian Pier, Dunoon PA23 7HJ	GBAUDNUARGDVP
Dysart	Dysart Harbour, Dysart, Kirkcaldy KY1 2TQ	GBAUDYSKKDDYS
Erith*	Jetties 1, 2 and 3, Albion Wharf, Erith Oil Works, Church Manorway, Erith, Kent, DA8 1DL	GBAUERIMEDEOW
Falmouth*	The Docks, Falmouth, Cornwall, TR11 4NR	GBAUFALFALFAL
Faslane*	Naval Jetties, HM Naval Base Clyde, Helensburgh, Faslane, Argyll & Bute, G84 8HL	GBAUFASGRKFAS
Fleetwood*	Port & Marina Office, Fleetwood FY7 6PP	GBAUFLEFLEFLE
Flotta*	Department of Marine Services Harbour Authority Building Scapa, Scotland KW15 1SD United Kingdom	GBAUSCFKWLSCF
Folkestone	Freight Departure Rd, Folkestone CT18 8AY	GBAUFOLDOVFOL

Fort William*	The Pier, Annat Point, Corpach, Nr Fort William, Inverness-shire, PA33 7NN	GBAUCORINVCOR
Fosdyke	Fosdyke, Main Rd, Boston PE20 2DB	GBAUFDKBOSFDK
Fowey Harbour*	Fowey Harbour, Fowey, Cornwall, PL23 1AL	GBAUFOYFOYFOY
Foyle Port (was known as Londonderry)*	Londonderry Port, Port Road, Lisahally, Londonderry, BT47 6FL	GBAULDYLDYLDY
Gairloch*	Pier Rd, Gairloch IV21 2BQ	GBAUGARINVGAR
Garston (Liverpool)*	Port Office, Dock Road, Garston, Liverpool, L19 2JW	GBAUGTNLIVGTN
Gigha	The Ferry Terminal, Gigha, PA41 7AB	GBAUGIGARGGIG
Girvan	Girvan Harbour Ferry Terminal, Girvan KA26 9AJ	GBAUGIRAYRGIR
Glasgow (Terminal in Clydeport)*	King George V Dock, Glasgow G51 4SD	GBAUGLWGLWGLW
Gloucester Harbour*	Navigation House, The Docks, Sharpness, Berkeley GL13 9UD	GBAUSSSSSSSSS
Goole*	Jetty 1-3, Port Of Howden, Howden Dyke, Goole, DN14 7UW	GBAUHDDGOOHDD
Gourock	Gourock McInroy's Point Ferry Terminal, Gourock PA19 1AP	GBAUGURGRKGUR
Grangemouth*	RLPG Jetty, Northshore Road, Grangemouth Docks, Falkirk, FK3 8UD	GBAUGRGGRRGLPG
Granton	Carron House, Central Dock Road, Grangemouth, Stirlingshire FK3 8TY	GBAUGRNNHVGRN
Grimsby*	Tetney Marine Terminal - Mono mooring Buoy - Grimsby, DN36 5NX	GBAUTTLHULTTL
Groveport*	Grove Wharf, Gunness, Scunthorpe, DN15 8UA	GBAUGUSTRTGRO
Hamble	Satchell Ln, Hamble-le-Rice, Southampton SO31 4QD	GBAUHAMSTNHSL

Hatston (part of Kirkwall terminal which is part of Orkney Islands)*	Hatston Pier Cruise Liner Berth, Hatston Pier, Kirkwall	GBAUKWLKWLKWL
Hayle	Hayle Harbour Authority Operations Ltd, The Old Customs, N Quay, Hayle TR27 4BL	GBAUHAYFALHAY
Heysham*	Heysham, Lancashire, LA3 2XF	GBAUHYMHEYHYM
Howden*	E Parade, Goole DN14 5RB	GBAUGOOGOOGOO
Immingham*	APT Jerry, Marsh Lane, South Killingholme, Immingham, NE Lincolnshire, DN40 3EA	GBAUKSUIMMAPT
Invergordon*	Admiralty Pier, Invergordon, IV19 1BJ	GBAUIVGIVGAMP
Inverness*	Gairloch Wharf - Inverness, IV3 5NX	GBAUGARINVGAR
Isle of Wight*	Medina Wharf, Arctic Road, Cowes, Isle of Wight, PO31 7PG	GBAUCOWCOWCOW
Kennacraig	The Ferry Terminal, Whitehouse, By Tarbert, Argyll, PA29 6YF	GBAUKCGOBKCG
Kilkeel	Kilkeel, Newry BT34 4AX	GBAUKLKWPTKLK
Kinlochbervie*	Kinlochbervie Wharf, IV3 5NX	GBAUKBEKLBKBE
Kirkcaldy*	Kirkcaldy Harbour, Kirkcaldy KY1 2SN	GBAUKDGRGKGD
Kirkcudbright	63 Castledykes Rd, Kirkcudbright DG6 4HY	GBAUKBTAYRKH2
Kirkwall*	East Pier & Hatson Ferry Terminal, Kirkwall Orkney KW15 1RQ	GBAUKWLKWLKWL
Kyle of Lochalsh	Lochalsh Rd, Kyle of Lochalsh, Kyle IV40 8AQ	GBAUKYLINVKYL
Kyleakin	Kyleakin Feed Mill, Kyleakin, Isle of Skye, IV41 8PQ	GBAUKYNABDKYN
Langstone Harbour	Ferry Rd, Hayling Island PO11 0DG	GBAULSHPTMLSH
Largs	Irvine Rd, Largs KA30 8EZ	GBAULGSGRKLK1

Larne*	Port of Larne, 9 Olderfleet Road, Larne, Co. Antrim, BT40 1AS	GBAULARBELLAR
Leith*	Imperial House, Albert Dock, Leith, Edinburgh, EH6 7DN	GBAULEILEILEI
Lerwick*	Lerwick Harbour, Lerwick, Shetland Islands, ZE1 0LL	GBAULERLERLER
Littlehampton*	Littlehampton Quayside, Off Bridge Road, Littlehampton, West Sussex, BN17 5DN	GBAULITSHOLIT
Llandulas	Llandulas Quarry, Abergele, Clwyd LL22 8HP	GBAULLDLLALLD
Lochboisdale	Lochboisdale, Isle of South Uist	GBAULBDOBALBD
Lochinver Harbour*	Culag Gardens, Annex, Lochinver, Lairg IV27 4LE	GBAULOVLVCVLOV
Lochmaddy	Lochmaddy Ferry Terminal, Lochmaddy HS6 5AD	GBAULMAINVLMA
Londonderry*	Maydown Oil Terminal - Coolkeeragh, BT47 6SZ	GBAUMYNLDYMYN
Lydney	Lydney GL15 4ER England	GBAULYDSSSLYD
Lymington Harbour	Bath Rd, Lymington SO41 3SE	GBAULYMSTNLYM
Macduff	32 Shore St, Macduff AB44 1TX	GBAUMCDMCDMCD
Mallaig	Harbour Offices, Harbour Road, Mallaig PH41 4QB	GBAUMLGMLGMLG
Manchester Ship Canal*	Manchester Ship Canal, Engineering Workshop, Runcorn Docks, Percival Lane, Runcorn, Cheshire, WA7 4UY	GBAUMSCMNCMSC
Menai Bridge	Maritime Dept, Anglesey County Council, Llangefni LL77 7TW	GBAUMEBHLDMEB
Methil*	Dock Office, Methil, Fife, KY9 4EG	GBAUMTHGRGMTH
Mevagissey	The Harbour Office Mevagissey Harbour Mevagissey, Cornwall PL26 6QQ	GBAUMVGFALMVG
Minehead	Quay St, Minehead TA24 5UL	GBAUMHDWATMHD

Montrose*	Harbour Office, South Quay, Ferryden, Montrose, DD10 9SL	GBAUMONMONMON
Mostyn*	Mostyn Dock, Holywell, Flintshire, CH8 9HE	GBAUCHEMOSCHE
New Quay	The Pier, New Quay SA45 9NW	GBAUCEIFISCEI
Newlyn*	Newlyn, Penzance	GBAUNYLPENNYL
Newport*	Alexandra Dock, Port of Newport, Newport NP20 2UW	GBAUNPTNPTNPT
NI Carrickfergus*	Kilroot Jetty, 10 Fort Road, Kilroot, Carrickfergus, County Antrim, BT38 9BT	GBAUKPSBELKPS
NI Port of Belfast*	Oil Berth 4, Airport Road West , Belfast, BT3 9EA	GBAUBELBELOB4
North Berwick Harbour	28 Victoria Rd, North Berwick EH39 4JL	GBAUNBWEDINBW
Oban (Glendanda)*	Glensanda Jetty, Barcaldine, Oban, Argyll, PA37 1SE	GBAUGSAOBAGSA
Padstow	Padstow PL28 8BY	GBAUPADPLYPAD
Penryn	Falmouth Marina, N Parade, Falmouth TR11 2TD	GBAUPRYFALPRY
Penzance*	North Pier, Fish Market Quay, Mary Williams Pier, Old Quay & South Pier	GBAUNYLPENNYL
Peterhead*	Fraserburgh Harbour, Harbour Office, Shore Street, Fraserburgh, AB43 9BR	GBAUFRBFRBFRB
Pettycur Pier	Hut No. 1, Pettycur Harbour, Pettycur Road, Kinghorn, Burntisland, KY3 9RU	GBAAPTCKKDPTC
Pittenweem	20 East Shore, Pittenweem, Anstruther KY10 2NH	GBAUPWMKKDPWM
Plymouth*	Pomphlett Jetty, PL9 8AJ	GBAUPLYPLYPPJ
Poole*	Hamworthy Wharf, Poole, Dorset, BH15 4BA	GBAUPOOPOOHWW
Port Creeksea - Baltic Wharf*	Baltic Wharf, Rochford SS4 2HA	GBAUWLALONBTW
Port Ellen	Isle of Islay	GBAUPLNAYRPLN
Port of Colchester*	Shipyard Estate, Waterside, Brightlingsea, CO7 0AR	GBAUBLSCOLBOW
Port of Coleraine*	Coleraine Harbour, 4 Riversdale Road, Coleraine, BT52 1XA	GBAUCLRCLRCLR

Port of Creeksea	The Quay, Burnham-on-Crouch CM0 8AS	GBAUBOCCOLBOC
Port of Creeksea - Baltic Wharf*	Baltic Wharf , Wallasea Island, Rochford, Essex, SS4 2HA	GBAUWLALONBTW
Port of Forth*	Shell Jetty, Braefoot Bay Marine Terminal, Cowdenbeath, Fife KY4 8EL	GBAUBFBGRGSHL
Port of Forth – Kirkcaldy*	North Wall, Port of Rosyth, EH6 7DN	GBAUROYROSROY
Port of Forth – Rosyth*	Rosyth Dockyard, KY11 2YD	GBAUROYROSRND
Port of Forth – Rosyth*	East Quay, Kirkcaldy Dock, KY1 2SN	GBAUKKDGRGKKD
Port of Grangemouth*	Port Office Grangemouth Stirlingshire FK3 8UE	GBAUGRGGRGGRG
Port of Great Yarmouth*	Kings Wharf, South Quay, Great Yarmouth, Norfolk NR30 3LD	GBAUGTYGTYKGF
Port of Humber*	New Holland Dock - Barrow Haven, DN19 7RT	GBAUNHOIMMNH
Port of Humber - Keadby Wharf*	Keadby Wharf, Station Road, Keadby, Scunthorpe, North Lincolnshire, DN17 3BN	GBAUKEATRTKEA
Port of Humber - Old Ferry Wharf*	Old Ferry Wharf, Barrow, Haven Port, DN19 7ET	GBAUBRVHULBRV
Port of Inverness*	Saltburn Pier and Invergordon Service Base, Shore Road, Invergordon, IV18 0HD	GBAUIVGIVGIVG
Port of Kirkwall (Orkney)*	North & South Piers & Coplands Dock, Stromness Harbour, Stromness, Orkney, KW16 3BH	GBAUSNSKWLNS
Port of Lerwick (Shetlands)*	Scalloway Harbour, South Quay & Blackness Pier, Sella Ness, Sullom Voe, Shetland, ZE2 9QR	GBAUSWYLLERSWY
Port of Liverpool*	95 Crosby Rd S, Seaforth, Liverpool L21 1ER	GBAULIVLIVLIV
Port of London (Canvey Island)*	Calor Gas Jetty, Canvey Terminal, Thames Road, Canvey Island, Essex, SS8 0HR	GBAUCANLONCAL

Port of London Rippleway Wharf	Rippleway Wharf, 54-58 River Road, Barking, Essex IG11 ODU	GBAUBKGLONRPW
Port of London Debden Wharf	Debden Wharf, 54-58 River Road, Barking, Essex IG11 ODU	GBAUBKGLONDBW
Port of London (Tilbury)*	Tilbury Freeport, Tilbury, Essex, RM18 7EH	GBAUTILLONTIL
Port of Lowestoft*	Commercial Rd, Lowestoft NR32 1BA	GBAULOWLOWLOW
Port of Manchester*	Dry Dock No. 1, Drydock Estate, Trafford Wharf Road, Trafford Park, Manchester, M17 1HA	GBAUSFDMNCDD1
Port of Medway*	Berths 3,4,6 & 7 Chatham Docks, Chatham, Kent, ME4 4SR	GBAUCTMMEDTSS
Port of Milford Haven*	Jetties 1, 2, 3, 5, 6, 7 & 8 Pembroke Refinery, Angle, Pembroke, Dyfed, SA71 5SJ	GBAUMLFMILPEM
Port of Newport*	Corporation Road, Newport, South Wales, NP19 4XE	GBAUNPTNPTLSW
Port of Orwell Haven – Harwich*	Mistley Wharf, The High Street, Mistley, Manningtree, Essex CO11 1HB	GBAUMISHRHMIS
Port of Plymouth*	Thanckes Oil Fuel Depot, Pengelly Road, Torpoint, PL11 2PG	GBAUTPOPLYOFD
Port of Shoreham	Penney’s wharf, Albion Street, Southwick, West Sussex, BN42 4DP	GBAUSHOSHOPNW
Port of Shoreham	Turberville wharf, Albion Street, Southwick, West Sussex, BN42 4DP	GBAUSHOSHOTBW
Port of Stornoway (Western Isles)*	Amity House, Esplanade Quay, Stornoway HS1 2XS	GBAUSTOSTOSTO
Port of Strathclyde*	Inchgreen Dock, Glasgow, PA14 5DG	GBAUGLWGLWIGD
Port of Swansea*	E Berth, Kings Dock, Swansea, SA1 8QT	GBAUSWASWAKDE
Port of Tay – Perth*	Perth Harbour, PH2 8BB	GBAUPERDUNPER

Port of Tees & Hartlepool*	No. 1 & No. 2 Jetties (Inter Terminals), Seal sands Road, Middlesbrough TS2 1UB	GBAUXSSMIDITT
Port of Tees & Hartlepool*	No. 1 & No. 2 Jetties (INEOS), Seal sands Road, Middlesbrough TS2 1UB	GBAUTEEMIDINE
Port of Teignmouth*	Old, Eastern & Western Quays, Teignmouth, Devon TQ14 8ES	GBAUTNMTNMTNM
Port Of Tyne*	Port Of Tyne, Maritime House, South Shields NE34 9PT	GBAUSSHTYNSSH
Port Solent	Port Solent Marina, South Lockside, Port Solent, Portsmouth, PO6 4TJ	GBAUCOSPTMCOS
Port Talbot*	Port Talbot Harbour, Port Talbot, SA13 1RB	GBAUPTBPTBPTB
Portavogie	Harbour Rd, Portavogie, Newtownards BT22 1EA	GBAUPVGBELPVG
Porthmadog*	Porthmadog LL49 9AY	GBAUPTDHLDPTD
Portland*	The Inner Breakwater Berth, Portland Port, Castletown, DT5 1PH	GBAUPRHWEYIBB
Portsmouth*	Portsmouth International Port, George Byng Way, Portsmouth PO2 8SP	GBAUPMEPTMPME
Portsoy	Shore St, Portsoy, Banff AB45 2RX	GBAUPSYINVPSY
Purfleet (Known as London Port)*	Jurgens Jetty - Purfleet, RM19 1SD	GBAUPFTLONJUJ
Pwlhill	Glan Don, Gwynedd, Pwllheli LL53 5YT	GBAUPWLFISPWL
Ramsgate*	Ramsgate New Port, Harbour Office, Military Road, Ramsgate, Kent, CT11 9LQ	GBAURMGRMGRMG
Rosyth (Fife)*	Port of Rosyth Fife KY11 2XP	GBAUROYROSRND
Rothesay*	15 E Princes St, Rothesay, Isle of Bute PA20 9DL	GBAURAYGLWRAY
Rye (Sussex) - Rye Wharf*	Rye Wharf, Harbour Road, Rye, East Sussex, TN31 7TE	GBAURYEDOGRYE
Salcombe Harbour	Whitestrans, Salcombe TQ8 8BU	GBAUSCBPLYSCB

Sandhaven Harbour	Shore St, Sandhaven, Fraserburgh AB43 7ER	GBAUSPIABDSPI
Sandwich	The Quay, Sandwich CT13 9EN	GBAUSDWRMGSDW
Scalloway Harbour	Scalloway Harbour Office Saga Buildings Blacksness, Scalloway ZE1 0TQ	GBAUSWYLSW1
Scarborough Harbour	18 W Pier, Scarborough YO11 1PD	GBAUSCASCASCA
Seacon Terminals Ltd - Tower Wharf*	Tower Wharf, Northfleet, Kent DA11 9BD	GBAUNFTMEDNTW
Seaham Harbour*	Seaham Harbour, Seaham, Co. Durham, SR7 7NZ	GBAUSEASUNSEA
Sennen Cove	Sennen Cove, Penzance TR19 7DA	GBAUSNCPENSNC
Sharpness*	The Docks, Sharpness, Gloucestershire, GL13 9DX	GBAUSSSSSSSSS
Shoreham*	Harbour Office, Albion Street, Southwick, Brighton, BN42 4ED	GBAUESHSHOESH
Shoreham - Egypt Wharf*	Egypt Wharf, Brighton Road, Shoreham- by-Sea, BN43 6RN	GBAUESHSHOEGY
Shoreham - Kingston Wharf*	Kingston Wharf West, Brighton Road, Shoreham-by-Sea, BN43 6RN	GBAUESHSHOKWW
Silloth*	Dock Office, Silloth, Wigton, Cumbria, CA7 4JQ	GBAUSILSILSIL
Southampton*	Ocean Gate, Atlantic Way, Southampton, Hampshire, SO14 3QN Number 1 Jetty, Purfleet Fuels Terminal, London Road, Purfleet, Essex RM19 1RS	GBAUSOUSTNSOU
St Helier	Saint Helier Marina, Jersey	JEAUSTHPTMSTH
St Mary's	Isle of Man IM9 5LZ,	IMAUPSMPENPSM
St Monans	St Monans, Anstruther KY10 2BA	GBAUSMCDUNSMC
St Peter Port	St. Peter Port, Guernsey GY1 1WR, Guernsey	GGAUSPTGYSYPT

Stornoway*	Amity House, Esplanade Quay, Stornoway, Isle of Lewis, HS1 2XS	GBAUSTOSTOSTO
Strangford	Strangford, Downpatrick BT30 7BU	GBAUSJLBELSJL
Stranraer	Sailwest Building, West Pier, Stranraer DG9 7RE	GBAUSTRAYRSTR
Stromness (Orkney Islands)*	Harbour Authority Building, Scapa, Orkney, KW15 1SD	GBAUSCFKWLSCF
Sunderland*	Capstan House, Greenwells Quay, South Docks, Barrack Street, Sunderland, SR1 2BU	GBAUSUNSUNSUN
Sutton Bridge*	West Bank, Sutton Bridge, Spalding, Lincolnshire PE12 9QR	GBAUPSBKLNPSB
Sutton Harbour	Sutton Harbour, Plymouth PL4 0RA	GBAUPLYPLYSH1
Swansea*	Harbour Office, Lock Head, King's Dock, Swansea, SA1 1QR	GBAUSWASWASWA
Tarbert	Harbour Office, Garval Terrace, Tarbert PA29 6TR	GBAUTARGRKTAR
Tees Clarence Port	Port Clarence, Stockton-on-Tees, Middlesbrough	GBAUPOCMIDPC1
Tenby Harbour	Castle Square, Tenby SA70 7BW	GBAUTENMILTEN
Tilbury*	Millennium Pier Cruise Terminal, Tower Millennium Pier, Lower Thames Street, London EC3N 4DT	GBAULONLONTMP
Torquay / Torbay	Vaughan Rd, Torquay TQ2 5EQ	GBAUTOREXETQM
Troon*	Port Office, Troon, KA10 6DX	GBAUTRNLWTRN
Truro*	Ligherage Quay, Truro, Cornwall, TR1 2HJ	GBAUTRUFALTRU
Ullapool*	The Pier, Harbour Buildings, Ullapool IV26 2UH	GBAUULLINVULL
Victoria Wharves*	Mersey Wharf, Dock Road, South Bromborough, Merseyside, CH62 4SF	GBAUBHKBHKBHK
Warkworth Harbour*	Amble, Morpeth NE65 0YP	GBAUWKOTYNWKO

Warrenpoint*	Warrenpoint Harbour, Warrenpoint, Co. Down, BT34 3JR	GBAUWPTWPTWPT
Watchet Harbour	10 The Esplanade, Watchet TA23 0AJ	GBAUWATWATWAT
Wells Next Sea	Old Lifeboat House, The Quay, Wells-next-the-Sea NR23 1AT	GBAUWNSKLNWNS
Whitby	Endeavour Wharf, Whitby YO21 1DN	GBAUWTBWTBWTB
Whitehaven	Marina Office, Bulwark Quay, Whitehaven CA28 7HS	GBAUWHVWHVWHV
Whitehead	Cloghan Point Oil Jetty, The Oil Terminal, Quay Lane, Whitehead, BT38 9SS	GBAUWHEBELWHE
Whitstable*	Harbour St, Whitstable CT5 1AB	GBAUWTSWTSWTS
Whitstable Harbour*	Whitstable Harbour, CT5 1AP	GBAUWTSWTSWTS
Wick*	Harbour Office, Harbour Terrace, Wick, Caithness, KW1 5HB	GBAUWICINWIC
Wisbech*	Port of Wisbech, Nene Parade, Crab Marsh, Wisbech, Cambridgeshire PE13 3BB	GBAUWISKLNWIS
Workington*	Port of Workington, Dock Office, Prince of Wales Dock, Workington, CA14 2JH	GBAUWORWORWOR
Wormit	25 Dalgleish St, Tayport DD6 9BB	GBAUTAYDUNTAY

Note – Locations with an asterisk (*) are also shown in Appendix 16C Maritime.

Appendix 16R: DE 5/23 Location Code: RoRo

This Appendix provides a list of the codes which may be used in Data Element 5/23 to identify the location where the goods may be examined for RoRo ports.

Using the relevant codes from the list below, enter the location where the goods are held at the time of making the declaration.

Please Note:

The Code for the location to be declared in D.E. 5/23 is shown below in Column 2

Not all locations shown may be available in the system on 1st January 2021

RoRo Locations: GB		
Location and Facility Name	CDS location code for DE 5/23	Specific RORO location within the Address (if blank it means whole port or RORO location)
Dover/Eurotunnel*	GBAUDEUDEUDEU*	
Dover	GBAUDVRDOVDVR	Eastern Docks, excluding the Dover Cargo Terminal and Eastern Arm
Eurotunnel (Folkestone)	GBAUEUTEUTEUT	
Felixstowe	GBAUFXTFXTFXT	RORO Berth 3 RORO Berth 4
Fishguard	GBAUFISFISFIS	
Harwich	GBAUHRHRHRHRH	RORO Berth 2 RORO Berth 4
Heysham	GBAUHYMHEYHYM	
Holyhead	GBAUHLYHLDHLY	
Hull	GBAUHULHULHUL	River Terminal 1 5 Quay Middle 5 Quay West
Immingham	GBAUIMMIMMIMM	Outer Harbour 1, 2, and 3 Berth 11,1 Berth 11,2 Berth 12, 1 ramp Berth 12, 2
Killingholme	GBAUKLHKILKLH	
Liverpool	GBAULIVLIVLIV	Langton Berth Gladstone Berth 12 Quays Terminal Birkenhead

Newhaven	GBAUNHVNHNHV	Newhaven Ferry Terminal
Pembroke	GBAUMILMILMIL	Pembroke Dock Ferry Terminal
Plymouth	GBAUPLYPLYPLY	Plymouth RORO Berth West Wharf
Poole	GBAUPOOPOOPOO	Poole Continental Freight and Ferry Terminal, excluding South Quay
Port of Tyne	GBAUNCLTYNNCL	Port of Tyne International Passenger Terminal, North Shields
Portsmouth	GBAUPMEPTMPME	Portsmouth International Port: RORO Berth 1 RORO Berth 2 RORO Berth 3 RORO Berth 4 RORO Berth 5
Purfleet	GBAUPUFPUFPUF	The entire port, including Dartford International Ferry Terminal and Purfleet Thames Terminal
Sheerness	GBAUMEDMEDMED	Berths 1 Berth 2 Berth 10
Teesport	GBAUTEEMIDTEE	No 1 (Riverside) Berth No 2 (Riverside) Berth No 3 (Riverside) Berth
Tilbury	GBAUTILLONTIL	34 Berth

*Note: This location code should be used where the goods may be moving by either Dover RoRo port or Eurostar. When the location is known the declaration should be updated to the correct location. If the location code is known, then the correct code should be used instead of GBAUDEUDEU.

Annexe 2: CHIEF

RoRo Traffic

RoRo Mode of Transport

A new mode of transport is applicable on CHIEF: Mode '6' for RoRo movements.

RoRo goods location codes are shown under Appendix X5 below.

Impact of changes				
Declaration Categories impacted	CHIEF SADH boxes impacted	CPCs		Country of Dispatch
All	Box 1 Box 25 Box 30 Box 44 AI Statements	All		All

Box 1 Second subdivision/3rd character (DECLN-TYPE)

Additional Declaration Types applicable:

Import: **D, F**

Export: **A, C**

SAD Box 25 - Transport Mode at the border (TRPT-MODE-CODE)

A new mode of transport is applicable on CHIEF – Code '6' for a RoRo Mode of Transport at the Border. This is only available at RoRo only or Mixed locations – see Appendix X5.

SAD box 30 - (GDS-LOCN-CODE)

The RoRo requirement involves the input by the Trader of new and existing values for Goods Location code into SAD Box 30 (Goods Location code).

Each Goods Location is classified as either: 'RoRo only'; 'Mixed' (i.e. both RoRo and non-RoRo traffic), or; 'non-Ro-Ro only'. Locations that are RoRo only or RoRo mixed are shown in CHIEF Appendix X5.

Overall

Current values and meanings as documented in Vol 3 of the Tariff for CHIEF are therefore:

- 1 – Seaport
- 2 – Rail transport
- 3 – Road transport
- 4 – Air transport
- 5 – Postal consignment

6 – Ro-Ro

7 – Fixed Transport installations

8 – Inland waterway transport

9 – Own propulsion

Goods moved via Other Listed Locations

Other Listed Locations

When goods are imported via locations that are classed as ‘Other Listed Locations’ (see above), the declarations are required to be made as ‘pre-lodged’ customs declarations.

At export, goods moved via Other Listed Locations are required to be made as ‘arrived’ declarations – Please note, however, that after 1 July 2021 arrived export declarations can only be made via RoRo locations subject to the conditions shown above (See above).

Impact of changes				
Declaration Categories impacted	CHIEF SADH boxes impacted	CPCs		Country of Dispatch
All	Box 1 Box 30	All		All

Box 1 Second subdivision/3rd character (DECLN-TYPE)

Additional Declaration Types applicable:

Import: **D, F**

Export: **A, C**

SAD box 30 - (GDS-LOCN-CODE)

The Goods Location code in SAD Box 30 must be a location that is not inventory linked for these requirements to apply.

A list of location codes that this requirement applies to is shown in CHIEF Tariff Volume 3:

Appendix X1: Box 30 Location Code: Other Listed Locations

Appendix X2: Box 30 Location Code: Designated Airports (Other Listed Locations)

Appendix X3: Box 30 Location Code: Certificate of Agreement (CoA) Airfields (Other Listed Locations)

Appendix X4: Box 30 Location Code: Rail

GVMS: Description of the service

The UK will operate a service called GVMS for which movements of goods, via locations which have chosen to adopt the new pre-lodgement model will be registered and recorded at import and export.

GVMS will not be used for imports to GB from the EU, or exports from GB to the EU, until 1 July 2021. However, the UK Government intends to allow the Office of Transit process to be completed digitally from January on EU-GB inbound transit movements using GVMS – Please refer to the BOM for further information.

GVMS Summary

A unique reference number (a Goods Movement Record (GMR)) for each goods vehicle movement through the border will be created and issued by GVMS.

The GMR will:

- Be valid for single movement of a goods vehicle in one direction through the border
- Contain the vehicle and/or trailer details (the Vehicle Registration Number/VRN is mandatory for accompanied movements, for unaccompanied movements, there must be at least one trailer identifier)
- Contain the crossing details
- Contain the details of all Customs, Transit and Safety and Security declarations (including ENS and EXS declarations) for the goods movement and other customs movements, e.g. ATA Carnet, TIR, EIDR, Empties
- Be completed by the Haulier using the declaration details provided by the Trader (declarant)
Provide a single reference number that the Carrier/Port Operator can check to ensure that the appropriate documentation is in place before accepting the vehicle for travel to/from the UK
- Provide a single reference number that the Carrier/Port Operator can use to confirm embarkation of the goods vehicle and therefore the consignments within
- Provide a trigger point from which all Arrival and/or Re-arrival processing can be automatically initiated and by which any required message can be sent to the port/carrier and haulier to notify if goods are held.
- Validate Entry Reference number (and DUCRs for exports) so that the Haulier can be sure that the appropriate documentation is in place before accepting the consignment(s)

GVMS: Declaration completion changes

Impact of changes				
Declaration Categories impacted	CHIEF SADH boxes impacted	CPCs		Country of Dispatch
All	Box 30 Box 44 AI Statements	All		All

CHIEF declaration completion requirements: Import and Export

Where a declaration is made to CHIEF and the movement of the goods was entered on GVMS, the completion rules below must be followed:

SAD Box 30 – Goods Location Code (GDS-LOCN-CODE)

Goods location code must be a GMVS location code – Please see the table below.

SAD Box 44 – Additional Information (HDR-AI-STMT & HDR-AI-STMT-TXT)

Import and export

At Header level, enter Additional Information code: 'RRS01'

Changes to CHIEF Appendix: Additional information codes for harmonised declarations

The following code is inserted into the Table:

Code	Import/Export	Level at which the code can be used	Description	Text
RRS01	Both	Header	Where a declaration is made, and the movement of the goods was entered on GVMS.	(No text required)

GVMS: Goods Location Codes

The locations codes for which goods movements must be notified on GVMS for GB/EU imports and exports will be notified in a subsequent update to this supplement ahead of July 2021 when GVMS will be applicable for these movements.

Guarantees

Customs Comprehensive Guarantees (CCGs) are no longer mandated for the deferment or security of customs duty in GB in all cases except for multiple transit movements – See the conditions above.

Impact of changes				
Declaration Categories impacted	CHIEF SADH boxes impacted	CPCs		Country of Dispatch
All	Boxes: 44	All		All

Declaration completion rules

Where a CCG is not required or a waiver has been granted, complete the declaration as follows:

Box	Completion requirement
44 – Additional Information (HDR-AI-STMT-TXT)	'GRNTR-guaranteenotrequired' <i>(when required by the specific CPC)</i>
44 – Document Codes	9AID (Customs duties) 9AIV (VAT) enter status code 'CP' <i>(when required by the specific CPC)</i>

Please see the section above for the terms and conditions for the CCG waiver.

CHIEF: General Declaration Completion changes

Box 1 Declaration - 1st Subdivision (DECLN-TYPE)

Please note the following changes to completion of this box:

Imports and Exports 'EU' (EFTA) as a declaration type will be removed.

Imports and Exports declaration type 'CO' will change:

- Imports-only valid countries of dispatch are either Jersey, Guernsey or GB
- Exports-only valid country of destination is either Jersey, Guernsey and stores and provision codes

Box 29 Office of Exit (EXIT-OFFICE)

Box 29 should not be completed in GB for exports after transition.

CHIEF: Mandatory Additional Information Statements on CPCs

New mandatory Additional Information (AI) code

When a Customs Declaration is submitted using any of the CPCs shown in List A or B, from 1 January 2021, traders will be required to enter a mandatory AI code (at 'Item' level) in box 44. The AI code will be GEN53.

Please note - Until further notice this AI Statement is mandatory for the CPCs shown below, regardless of whether they were in Temporary Storage or a Special Procedure prior to the end of transition.

Instructions for Goods Declared Using List A CPCs

Any Customs Declaration using List A CPCs will need to include AI Code GEN53 along with the year of arrival in the UK. The year of arrival should be inserted into the free text field in Box 44, using the format "GEN53-YYYY".

Please Note: For List A CPCs, the requirement will end on 9 April 2021.

List A: The Customs Procedure Codes (CPCs) affected by this requirement are as follows:

00 00 043; 06 10 900; 07 00 000; 07 40 000; 40 00 000; 40 00 018; 40 00 047; 40 00 051, 40 00 052; 40 00 057; 40 00 064; 40 00 066; 40 00 072; 40 00 073, 40 00 074; 40 00 075; 40 00 100; 40 00 600; 40 00 601; 40 00 C01; 40 00 C28; 40 00 E02; 61 22 001

Instructions for Goods Declared Using List B CPCs

Any Customs Declaration using List B CPCs will need to include AI Code GEN53 along with the date of entry into the Special Procedure (i.e. not the tax point) or an aggregated date of entry for goods exiting Customs Warehousing (see below). The date of entry should be inserted into the free text field in Box 44, using the format "GEN53-DD/MM/YYYY".

For the Customs Warehousing procedure, aggregated entries should be split between those entered:

- up to 31 December 2020 (where the aggregated date of "GEN53-31/12/2020" should be used with the AI Code)
- from 1 January 2021 (where the aggregated date of "GEN53-01/01/2021" should be used with the AI Code)

For Inward Processing where multiple goods are imported for use in a compensating product, the earliest date of import for those goods should be used.

For all other Special Procedures, the actual date of entry into the procedure must be declared.

For List B CPCs, this requirement will end on 31 December 2021.

List B: The Customs Procedure Codes (CPCs) affected by this requirement are as follows:

06 42 710, 07 51 000; 07 53 000; 07 71 000; 40 00 065; 40 22 065; 40 22 066; 40 51 000; 40 51 002; 40 51 003; 40 51 005; 40 51 006; 40 51 009; 40 51 010; 40 51 F44, 40 53 000; 40 53 F41; 40 54 000; 40 71 000; 40 71 001; 40 71 002, 40 71 003; 40 71 004; 40 71 005; 40 71 006, 40 71 007; 40 71 008; 40 71 009; 40 71 010; 40 71 011, 40 71 012, 40 71 E01; 40 71 E02; 42 00 000

Country Codes

Impact of changes				
Declaration Categories impacted	CHIEF SADH boxes impacted	CPCs		Country of Dispatch
All	Boxes: 2; 8; 14; 15a; 21; 30; 34a; 44; 49	All		All

There are no changes to the country codes used in CHIEF:

For the purposes of an import or export declaration, GB is represented by the country code 'GB'

For the purposes of an import or export declaration, NI is represented by the country code 'GB'

Postponed VAT Accounting (PVA)

Postponed VAT Accounting (PVA) is the process by which VAT registered traders can account for import VAT on their VAT return, instead of making a payment, securing payment or using deferment to pay the Import VAT due on a customs declaration. See further details on the terms and conditions here: <https://www.gov.uk/guidance/check-when-you-can-account-for-import-vat-on-your-vat-return>

All UK VAT registered Importers will be eligible to use PVA; no authorisation will be required. They will simply make the appropriate entry and provide their EORI and/or VAT registration number (VRN) on their customs declaration.

This process (subject to Customs clearance) will allow the goods to enter into free circulation without up-front payment of the import VAT. The customs declaration will generate an online Monthly Postponed Import VAT Statement (MPIVS) that will be the evidence required to account for and recover the import VAT as input tax on their next VAT return.

(Note: The C79 will continue to be produced for those entries where any VAT was paid on importation).

Goods held under Special Procedures and Excise suspension arrangements

If you initially declare goods into a customs Special Procedure, you can account for import VAT on your VAT Return when you submit the declaration that releases those goods into free circulation from the following special procedures:

- customs warehousing
- inward processing
- temporary admission
- outward processing

You can account for import VAT on your VAT Return when you release imported excise goods for use in the UK- also known as 'released for home consumption'. This includes when goods are released from an excise warehouse after being in duty suspense since the point of import.

General Conditions

PVA can only be used by an importer who is VAT registered in the UK, or the Isle of Man.

For VAT groups that hold multiple EORIs and have a single VAT Registration Number (VRN), it is the responsibility of the representative member to compile an accurate VAT return for all members of the group.

Note that it is also the responsibility of the VAT registered trader to access their data on the digital service and identify the import VAT liability for the period in question.

Where the customs value of the goods cannot be confirmed at import, the highest value for VAT should be declared in order to use PVA using the VAT Manual override Code to inform HMRC that they wish to account for all of the tax in question 'up front' and wish to do so using PVA. PVA will be allowed on the whole amount. Where the trader chooses NOT to use the manual override code and allow HMRC to calculate both the confirmed amount and the amount requiring security then PVA will not be available on the any of the VAT.

Importers using CHIEF and opting to use PVA will also need to subscribe to CDS in order to receive their online MPIVS. Practical details of how to subscribe to this service will be released as soon as

they are available. Although this subscription is connected to CDS it will only provide the importer with access to their MPIVS and should not be used for any other purposes.

PVA will only be available on declarations where import VAT would ordinarily be due and where goods are being declared to free circulation. Where goods are placed into a customs special procedure, PVA will be available on the declaration that removes them from that special procedure and places the goods into free circulation.

Restrictions

PVA will not be available in CHIEF:

- Where the individual lines on the declarations show more than one importer; or
- On any Item where CHIEF requires the input of a separate Secured VAT Tax Line

Changes for Customs intermediaries acting on behalf of an importer

For intermediaries submitting on behalf of an importer, the EORI must be that of the importer. VAT cannot be postponed against the intermediary’s account on behalf of an importer. Where an agent is acting for an importer, they must ensure that they have the importer’s permission to use PVA.

PVA must not be used where the CPC notes in the CHIEF Trade Tariff indicate that either VAT must be paid partially or fully on the declaration.

Impact of changes			
Declaration Categories impacted	CHIEF SADH boxes impacted	CPCs	Country of Dispatch
All	Box 8 - Consignee Box 47e - Method of payment	All	All

SADH Declaration Completion rules when using PVA

SAD Box 8 - Consignee (CNSGE-TID) or SAD Box 44h – Registered Consignee (RCNSGE-TURN)

Enter either the EORI number (which includes your VAT registration number) into box 8 (Header Consignee) or, if applicable, the VRN in box 44h (Registered Consignee) of the declaration.

SAD Box 47e – Method of Payment (MOP-CODE)

Enter ‘G’ as the method of payment against the VAT tax line.

Post clearance requirements

VAT will be recorded against your EORI and will be at declaration level only.

You can still account for import VAT on your VAT return, even if you cannot confirm the customs value of the goods imported.

You should declare the highest value for VAT and reclaim any eligible input tax under the normal rules. See VAT Notice 252 for more information on the customs value of goods.

Changes to CHIEF CPCs for low value goods

The following low value CPCs are amended to reflect the removal of Low Value Consignment Relief (LVCR) in the UK at 11pm on 31 December 2020.

CPC	Application	TYPE	VAT
40 00 003	For parcels where imported goods with an intrinsic value not exceeding £135 and not classed as excise or restricted goods and which is subject to supply VAT i.e. does <u>not</u> need to be paid alongside the customs declaration.	Bulked (BIRDS*)	Supply VAT (Accounted for on VAT return)
49 00 003	Goods from the Channel Islands of an intrinsic value of £135 and below. Goods cannot be classed as excise or restricted and which are subject to supply VAT i.e. does <u>not</u> need to be paid alongside the customs declaration.		Supply VAT (Accounted for on VAT return)
40 00 C07	For parcels where imported goods with an intrinsic value not exceeding £135 and not classed as excise or restricted goods subject to supply VAT i.e. does <u>not</u> need to be paid alongside the customs declaration.	Not Bulked	Supply VAT (Accounted for on VAT return)
40 00 004	For parcels where imported goods with an intrinsic value not exceeding £135 and not classed as excise or restricted goods and which is subject to import VAT i.e. needs to be paid alongside the customs declaration.		Import (Must be paid under normal process)
49 00 004	Goods from the Channel Islands of an intrinsic value of £135 and below. Goods cannot be classed as excise or restricted and which are subject to import VAT i.e. needs to be paid alongside the customs declaration.		Import (Must be paid under normal process)

*For further information on BIRDS (ex LVBI) please see the section below.

Summary of changes:

CPC	Applicable Value to 31 December 2020	Applicable Value from 1 January 2021
40 00 003	£0-£15	£0-£135
40 00 004	£15-£135	
40 00 C07	£0-£15	
49 00 003	£0-£15	
49 00 004	£15-£135	

Bulked Import Reduced Data Set (BIRDS)

BIRDS will be available for GB imports on CHIEF on 1 January 2021. This scheme replaces the Low Value Bulking (LVBI) scheme.

Terms and Conditions

Authorisation to use BIRDS must be held before using the scheme. Only goods not classed as excise or controlled goods where the intrinsic value does not exceed £135 and is subject to supply VAT can be subject to bulking. Where goods are not subject to the new VAT overseas goods and online market place liability measure the VAT will need to be paid as import VAT through the CHIEF declaration and in these circumstances bulking will not be permitted.

There is no limit to the number of individual consignments that may be bulked on one single bulked declaration.

Where more than one consignment is sent to a single recipient, the total value of all the consignments sent to the single recipient must not exceed the customs import duty relief amount (currently £135) when declared on bulked customs declaration.

Please see the following link for more information on BIRDS: <https://www.gov.uk/guidance/apply-to-import-multiple-low-value-parcels-on-one-declaration-from-1-january-2021>

Customs Procedure Codes under BIRDS:

CPC	Goods Covered	TYPE	VAT
40 00 003	For parcels where imported goods with an intrinsic value not exceeding £135 and not classed as excise or restricted goods and which is subject to supply VAT i.e. does <u>not</u> need to be paid alongside the customs declaration.	Bulk Declaration	Supply VAT (Accounted for on VAT return)
49 00 003	Goods from the Channel Islands of an intrinsic value of £135 and below. Goods cannot be classed as excise or restricted and which are subject to supply VAT i.e. does <u>not</u> need to be paid alongside the customs declaration.	Bulk Declaration	Supply VAT (Accounted for on VAT return)

Impact of changes			
Declaration Categories impacted	CHIEF SADH boxes impacted	CPCs	Country of Dispatch
All	See below.	40 00 003 49 00 003	All

SADH Declaration Data Sets when using BIRDS

CPC 40 00 003

BIRDS: For declarations of (non-excise/non-restricted) goods not exceeding £135 using CPC code 40 00 003

The data set tables state whether the data element is mandatory in all cases, optional for the declarant or dependent 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. Notes are included to assist in the reading of the data set tables.

Symbol	Description
A	Mandatory
C	Optional for economic operators: data that economic operators may decide to supply
D	Dependent on customs declaration scenario for example, procedure code, method of payment
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

SAD BOX NUMBER	DATA FIELD	SYMBOL A, C OR D	SYMBOL X OR Y	NOTES
1	Declaration type/ Additional declaration type	A	Y	
2	Consignor or Seller	D	X, Y	<p>00200 should be entered at Header level only</p> <p>What goes in this field depends on the situation.</p> <ul style="list-style-type: none"> For goods from single consignor/seller going to multiple consignees, consignor/seller name and address should be entered here. For goods from multiple consignors/sellers going to either single or multiple consignees the AI statement should be used and details of individual consignors/sellers and consignees

				should be kept in declarant's records.
5	Total number of items	A	Y	The number of items must correspond to the number of description of goods boxes (box 31) completed. The maximum number of items that is to be entered is 99.
6	Total Packages	A	Y	
8	Consignee	D	X, Y	See notes for SAD box number 2
14	Declarant/Representative	A	Y	
15(a)	Country of Dispatch	A	Y	Defined as country of loading transport unit.
30	Goods Location	A	Y	
31	Goods Description	A	X	This can be described as "Bulked Consignments" (but clear individual goods description must appear in entry in declarant's records, expressions like samples, bulked consignments and miscellaneous goods are not acceptable)
36	Preference	A	X	For BIRDS bulk declaration enter "100" (no preference claimed)
37	CPC	A	X	"4000 003"
38	Net Mass	A	X	Where this is not possible, enter gross weight
40	Previous Document	A	X	Master Air Way Bill or any other reference that connects to entry in declarant's records
42	Item Price	D	X	The maximum item value being declared and this field you cannot enter an amount greater than £135.00 (there must be individual item level price held in declarant's records)
44	AI statement	D	X	AI Statement BULKD Enter the BIRDS approval number

Annexe 2 – CHIEF Tariff Volume 3 GB Appendices

Appendix 1 Excise Customs Procedure Codes (CPCs)

The CPCs below have been amended and updated to meet the requirements of EU Exit. It should be noted that any CPCs currently in use that are not listed below (or included in the table of deletions) are unchanged and the current main CHIEF Tariff completion notes apply.

CPC Changes

The following CPCs are no longer applicable for use in CHIEF for GB.

CPC	Description
10 07 001	UK produced whisky consigned to a non-EU country through an EU member state
10 07 E62	Non annex 1 excise goods, national and EU, removed from excise warehouse, for export outside the Union or to eligible entitled destinations within the union, using frontier procedure or inland clearance (CSE) where it's intended to claim CAP export refund and a CAP export license is not needed.
10 07 E63	Non annex 1 excise goods, national and community, removed from excise warehouse, for export in small quantities as part of the small exporters reserve (see Regulation 1043/2005, R1520/00 and RPA leaflet ET17), outside the UK and EU or to eligible entitled destinations within the UK and EU, using the NES frontier procedure or CSE where it's intended to claim CAP export refund and a CAP export license is not needed.
10 07 E71	Non annex 1 excise goods, national and community, removed from excise warehouse, for export in small quantities outside the community or to eligible entitled destinations within the community, that can be disregarded for the calculation of the minimum rate of checks (article 10 of 1276/08) using the NES frontier procedure or CSE where it's intended to claim CAP export refund.

The notes below replace the notes in the CHIEF Tariff for the following CPCs:

Exports

10 00 002

Goods covered

Excise goods already released to consumption in the UK (excise duty paid) exported and subject to a claim for drawback of excise duty.

Notice

[Notice 197](#), [Notice 207](#)

Status of the goods

Box 1 – enter code EX followed by A or D.

Specific fields in the declaration, notes on completion

Box 33 – must show the commodity code to 8 digits of the goods being entered to the export procedure.

Additional documents needed –None

Security needed – None

Additional information – None

Pre-export action

You must give written notice of intention to claim drawback to arrive at the Glasgow Drawback Processing Centre at least 2 complete working days before packaging for export (there is an exception – hydrocarbon oil shipped as stores, see the ‘Notes’ section).

Post export action

A CHIEF S8 report with a departed status of ICS 60 will be required as evidence to support the drawback claim.

A certified [Import and export: certificate of posting of goods \(C&E132\)](#) if the export is by post.

VAT – None

Notes

For hydrocarbon oils shipped as stores, drawback claimants who decide for examination at their premises are to submit form HO66 to the local advice centre at least 2 days prior to dispatch of the oil to the ship.

Claimants for hydrocarbon oil shipped as stores and who operate the ‘netting’ scheme part 12 of [Notice 179](#) are to enter ‘Drawback Scheduler’ in box 44 on the SAD.

Drawback schedulers are not needed to present a control copy 1 of the SAD to customs at the port.

10 00 004

Goods covered

Imported tobacco products in a sound condition, returned by the UK importer to the overseas supplier on credit for repayment of the Tobacco Products Duty.

Notice

[Notice 476](#)

Status of the goods

Box 1 – enter code ‘EX’ followed by ‘A’ or ‘D’.

Specific fields in the declaration, notes on completion

Box 31 – warehouse stock record reference numbers should be entered.

Box 33 – must show the commodity code to 8 digits of the goods being entered to the export procedure.

Additional documents needed –None

Security needed –None

Additional information – None

Pre-export action

Notice of intention to pack these products for export must be given. SAD copy 3 (or photocopy) is to be lodged with the Client Relation Manager's team for the exporter at least 24 hours before packing is due to start.

This document serves as a 'Notice to Pack'. In addition, the exporter is to complete an Excise Control (EC) Document (form EX 49) and attach it to the SAD copy 3 (or photocopy).

Post export action

A CHIEF S8 report with a departed status of ICS 60 will be required as evidence to support the drawback claim.

A certified [Import and export: certificate of posting of goods \(C&E132\)](#) if the export is by post.

VAT – None

Notes

Credit or repayment of Tobacco Products Duty borne by imported tobacco products which are returned to the overseas supplier is subject to the detailed conditions set out in section 6B of [Notice 476](#).

10 00 029

Goods covered

Any excise goods entered under SDP and presented for export at the frontier.

Notice

[Notice 179](#), [Notice 197](#), [Notice 476](#).

Status of the goods

Box 1 – enter code 'EX' followed by A or D.

Specific fields in the declaration, notes on completion

Box 31 – warehouse stock record reference numbers should be entered.

Box 33 – must show the commodity code to 8 digits of the goods being entered to the export procedure.

Additional documents needed

Security needed

For all exports an excise movement guarantee is required for the eAD.

Additional information – None

Pre-export action – None

Post export action

Copy 3 (endorsed) must be returned to the warehouse of dispatch to discharge the movement.

VAT

Documentary evidence of export is needed to support a claim to VAT zero rating. The UK supplier must ensure that they obtain and keep official or commercial evidence for all consignments.

If evidence of export is not obtained within the specified period then the supply must not be zero-rated. For full details on VAT time limits for exports and zero rating see [Notice 703](#).

Notes – None

10 00 030**Goods covered**

Any excise goods already released to consumption in the UK (excise duty paid) entered for export under Customs Supervised Procedure.

Notice

[Notice 179](#), [Notice 197](#), [Notice 476](#)

Status of the goods

Box 1 – enter code EX followed by A or D.

Specific fields in the declaration, notes on completion

Box 33 – must show the commodity code to 8 digits of the goods being entered to the export procedure.

Additional documents needed – None

Security needed – None

Additional information

This CPC cannot be used for excise goods in duty suspension (under the cover of an electronic administrative document (eAD) or W8/e-W8 or commercial equivalent documents) or for goods where drawback of the UK excise duty is claimed.

Pre-export action – None

Post export action – None

VAT

Documentary evidence of export is needed to support a claim to VAT zero rating. The UK supplier must ensure that they obtain and keep official or commercial evidence for all consignments.

If evidence of export is not obtained within the specified period then the supply must not be zero-rated. For full details on VAT time limits for exports and zero rating see [Notice 703](#).

Notes – None

10 07 002

Goods covered

Any excise goods (other than UK produced) removed from an excise warehouse for export

Notice

[Notice 197](#)

Status of the goods.

Box 1 – enter code EX followed by A or D.

Additional specific fields on the export declaration for completion

Box 31 – warehouse stock record reference numbers should be entered.

Box 33 – must show the commodity code to 8 digits of the goods being entered to the export procedure unless the [UK Trade Tariff](#) or the tariff indicated that the additional 4 digits are needed.

Box 40 – must show the ARC number from the eAD (see section 12 of [Notice 197](#) for further details).

Additional documents needed

These duty suspended movements start at the tax warehouse of dispatch in the UK and must be under the cover of an eAD or simplified documentation if allowed for direct exports.

Regulation 63A of the excise goods (holding, movement and duty point) regulations 2010 (as amended) applies.

Security needed

An excise movement guarantee is required for all exports. For movements under an eAD, details of the movement guarantee are shown on field 11 of the eAD.

For exports using simplified documentation as allowed under Reg 63A (see additional documents needed) the guarantee details must be shown in box 44 of the export declaration.

Additional information – None

Pre-export action

The eAD must be cross referenced to the export declaration by entering ARC into box 40 of the export declaration.

Box 40 has 3 fields, which should be completed as follows:

- field 1 – 'Z' should be entered
- field 2 – 'AAD' should be entered when moving under an eAD and 'FAD' when moving under the fallback procedure ([document types, codes and associated classes for box 40](#) refers)
- field 3 – the ARC should be entered in full, for example 12GB12345678912345671

For exports started under fallback procedures, field 3 must contain the LRN instead of the ARC. The LRN must be 20 characters or less.

If EMCS becomes available before the goods have been released to the export procedure, box 40 of the export declaration should be amended to show the full ARC.

Post export action

For movements under an eAD, discharge of the movement will be achieved when the dispatching warehouse keeper has received a report of export issued by HMRC through the EMCS system.

For exports using simplified movements (see the 'Additional documents needed' and 'Security needed' sections) the movement is discharged when the dispatching warehouse keeper holds commercial evidence of exports showing ICS code 60.

Guarantors should be aware that until the movement is discharged their liability for the excise duty remains.

VAT

Documentary evidence of export is needed to support a claim to VAT zero rating. The UK supplier must ensure that they obtain and keep official or commercial evidence for all consignments.

If evidence of export is not obtained within the specified period then the supply must not be zero-rated.

For full details on VAT time limits for exports and zero rating see [Notice 703](#).

Notes – None

10 07 006

Goods covered

Exportation of denatured alcohol and UK produced beer, wine, made-wine, cider and perry, ex licensed or registered premises.

Notice

[Notice 162](#), [Notice 163](#), [Notice 197](#), [Notice 226](#), [Notice 473](#)

Status of the goods

Box 1 – enter code EX followed by A or D.

Additional specific fields on the export declaration for completion

Box 31 – warehouse stock record reference numbers should be entered.

Box 33 – must show the commodity code to 8 digits of the goods being entered to the export procedure unless the [UK Trade Tariff](#) or the tariff indicated that the additional 4 digits are needed.

Box 40 – must show the ARC number from the eAD (see paragraph 13.2 of [Notice 197](#) for further details).

Additional documents needed

These duty suspended movements start at the tax warehouse of dispatch in the UK and must be under the cover of an eAD or simplified documentation if allowed for exports.

Regulation 63A of the excise goods (holding, movement and duty point) regulations 2010 (as amended) applies.

Security needed

Financial security is mandatory. For movements under an eAD, details of the movement guarantee are shown on field 11 of the eAD.

For exports using simplified documentation as allowed under Reg 63A (see additional documents needed) the guarantee details must be shown in box 44 of the export declaration.

Additional Information – None

Pre-export action

eAD must be cross referenced to the export declaration by entering ARC into box 40 of the export declaration.

Box 40 has 3 fields, which should be completed as follows:

- field 1 – ‘Z’ should be entered
- field 2 – ‘AAD’ should be entered when moving under an eAD and ‘FAD’ when moving under the fallback procedure ([document types, codes and associated classes for box 40](#) refers)
- field 3 – the ARC should be entered in full, for example 12GB12345678912345671

For exports started under fallback procedures, field 3 must contain the LRN instead of the ARC. The LRN must be 20 characters or less.

If EMCS becomes available before the goods have been released to the export procedure, box 40 of the export declaration should be amended to show the full ARC.

Post export action

For movements under an eAD, discharge of the movement will be achieved when the dispatching warehouse keeper has received a report of export issued by HMRC through the EMCS system.

For direct exports using simplified movements (see additional documents needed and security needed) the movement is discharged when the dispatching warehouse keeper holds commercial evidence of exports showing ICS code 60.

Guarantors should be aware that until the movement is discharged their liability for the excise duty remains.

VAT

Documentary evidence of export is needed to support a claim to VAT zero rating. The UK supplier must ensure that they obtain and keep official or commercial evidence for all consignments.

If evidence of export is not obtained within the specified period then the supply must not be zero-rated. For full details on VAT time limits for exports and zero rating see [Notice 703](#).

Notes –None

10 07 014

Goods covered

Any excise goods removed in duty suspension from an excise warehouse for export.

Notice

[Notice 179](#), [Notice 197](#)

Status of the goods

Box 1 – first sub division enter:

- 'CO' for export to a UK Special Fiscal Territory
- 'EX' for export outside the UK

Second sub division enter: code A or D as appropriate.

Additional specific fields on the export declaration for completion

Box 31 – warehouse stock record reference numbers should be entered.

Box 33 – must show the commodity code to 8 digits of the goods being entered to the export procedure unless the [UK Trade Tariff](#) or the tariff indicated that the additional 4 digits are needed.

Box 40 – must show the ARC number from the eAD (see paragraph 13.2 of [Notice 197](#) for further details).

Additional documents needed

These duty suspended movements start at the tax warehouse of dispatch in the UK and must be under the cover of an eAD or simplified documentation if allowed for direct exports.

Regulation 63A of the excise goods (holding, movement and duty point) regulations 2010 (as amended) applies.

Security needed

For all exports an excise movement guarantee is required. For movements under an eAD, details of the movement guarantee are shown on field 11 of the eAD.

For simplified movements (Regulation 63A of the excise goods (holding, movement and duty point) regulations 2010 refers) the details of the movement guarantee must be shown on the export declaration in box 44.

Additional information

This CPC can only be used for excise goods in duty suspension.

Pre-export action

The eAD must be cross referenced to the export declaration by entering ARC into box 40 of the export declaration.

Box 40 has 3 fields, which should be completed as follows:

- field 1 – 'Z' should be entered

- field 2 – ‘AAD’ should be entered when moving under an eAD and ‘FAD’ when moving under the fallback procedure ([document types, codes and associated classes for box 40](#) refers)
- field 3 – the ARC should be entered in full, for example 12GB12345678912345671

For exports started under fallback procedures, field 3 must contain the LRN instead of the ARC. The LRN must be 20 characters or less.

If EMCS becomes available before the goods have been released to the export procedure, box 40 of the export declaration should be amended to show the full ARC.

Post export action

For movements under an eAD, discharge of the movement will be achieved when the dispatching warehouse keeper has received a report of export issued by HMRC through the EMCS system.

For exports using simplified movements (see the ‘Additional documents needed’ and ‘Security needed’ sections) the movement is discharged when the dispatching warehouse keeper holds commercial evidence of export showing ICS code 60.

Guarantors should be aware that until the movement is discharged their liability for the excise duty remains.

VAT

Documentary evidence of export is needed to support a claim to VAT zero rating. The UK supplier must ensure that they obtain and keep official or commercial evidence for all consignments.

If evidence of export is not obtained within the specified period then the supply must not be zero-rated.

For full details on VAT time limits for exports and zero rating see [Notice 703](#).

Notes – None

10 07 015

Goods covered

Tobacco products (in free circulation) exported from registered tobacco premises without payment of tobacco products duty for export.

Notice

[Notice 197](#), [Notice 476](#)

Status of the goods

Box 1 – first sub division enter:

- ‘CO’ for export to a UK Special Fiscal Territory
- ‘EX’ for export

Second sub division enter: code A or D as appropriate.

Additional specific fields on the export declaration for completion

Box 31 – warehouse stock record reference numbers should be entered.

Box 33 – must show the commodity code to 8 digits of the goods being entered to the export procedure unless the [UK Trade Tariff](#) or the tariff indicated that the additional 4 digits are needed.

Box 40 – must show the ARC number from the eAD (see paragraph 13.2 of [Notice 197](#) for further details).

Additional documents needed

These duty suspended movements start at the tax warehouse of dispatch in the UK and must be under the cover of an eAD or simplified documentation if allowed for direct exports.

Regulation 63A of the excise goods (holding, movement and duty point) regulations 2010 (as amended) applies.

Security needed

For all exports an excise movement guarantee is required. For movements under an eAD, details of the movement guarantee are shown on field 11 of the eAD.

For simplified movements (Regulation 63A of the excise goods (holding, movement and duty point) regulations 2010 refers) the details of the movement guarantee must be shown on the export declaration in box 44.

Additional information

This CPC can only be used for excise goods in duty suspension.

Pre-export action

The eAD must be cross referenced to the export declaration by entering the ARC into box 40 of the export declaration.

Box 40 has 3 fields, which should be completed as follows:

- field 1 – ‘Z’ should be entered
- field 2 – ‘AAD’ should be entered when moving under an eAD and ‘FAD’ when moving under the fallback procedure ([document types, codes and associated classes for box 40](#) refers)
- field 3 – the ARC should be entered in full, for example 12GB12345678912345671

For exports started under fallback procedures, field 3 must contain the LRN instead of the ARC. The LRN must be 20 characters or less.

If EMCS becomes available before the goods have been released to the export procedure, box 40 of the export declaration should be amended to show the full ARC.

Post export action

For movements under an eAD, discharge of the movement will be achieved when the dispatching warehouse keeper has received a report of export issued by HMRC through the EMCS system.

For direct exports using simplified movements (see additional documents needed and security needed) the movement is discharged when the dispatching warehouse keeper holds commercial evidence of exports showing ICS code 60.

Guarantors should be aware that until the movement is discharged their liability for the excise duty remains.

VAT

Documentary evidence of export is needed to support a claim to VAT zero rating. The UK supplier must ensure that they obtain and keep official or commercial evidence for all consignments.

If evidence of export is not obtained within the specified period then the supply must not be zero-rated.

For full details on VAT time limits for exports and zero rating see [Notice 703](#).

Notes – None

31 07 002

Goods covered

Tobacco products (in free circulation), re-exported from a registered tobacco store.

Notice

[Notice 476](#)

Status of the goods

Box 1 – first sub division enter:

- 'EX' for export outside the UK

Second sub division enter: codes A or D as appropriate.

Specific fields in the declaration, notes on completion

Box 31 – warehouse stock record reference numbers should be entered.

Box 33 – must show the commodity code to 8 digits of the goods being entered to the export procedure.

Box 49 – enter Y followed by identification number (approval number) of warehouse. The country code should be shown as GB.

Additional documents needed - None

Security needed - None

Additional information – None

Pre-export Action – None

Post export action - None

VAT

Documentary evidence of export is needed to support a claim to VAT zero rating. The UK supplier must ensure that they obtain and keep official or commercial evidence for all consignments.

If evidence of export is not obtained within the specified period then the supply must not be zero-rated. For full details on VAT time limits for exports and zero rating, see [Notice 703](#).

Notes – None

Imports

68 00 F01

Goods covered

Excise goods which are re-imported in the same condition as at export for entry into an excise warehouse or other registered premises, and on which RGR from Customs Duty, VAT or CAP duty may be claimed where eligible.

Notice

[Notice 196: excise goods - registration and approval of warehousekeepers, warehouse premises, owners of goods and registered consignors](#), [Notice 197: receipt into and removal from an excise warehouse of excise goods.](#), <https://www.gov.uk/guidance/pay-less-import-duty-and-vat-when-re-importing-goods-to-the-uk-and-eu>, [Notice 476: Tobacco Products Duty](#).

Specific fields in the declaration/notes on completion

Box 1 - enter code IM followed by A or D.

Box 44 - declare the full name and address of the approved warehouse as a PREMS Statement.

If the goods were exported from the UK and you have details of the export declaration number and date, enter additional information code 'GEN45' followed by the export declaration number and date.

If you do not have details of the export declaration number enter 'GEN45' and state what evidence you have that the goods were exported from the UK with all the duty and tax paid.

If goods are being re-imported more than 3 years after they were originally exported enter Additional information code 'GEN45-Waiver of 3 year time limit claimed'.

The waiver must be shown to be reasonable to HMRC if requested (See <https://www.gov.uk/guidance/pay-less-import-duty-and-vat-when-re-importing-goods-to-the-uk-and-eu> for the circumstances which can be considered).

Excise Duty is suspended so do not enter a tax line.

Box 49:

- enter Y followed by the Excise ID for the approved premises. The country code should be shown as GB. box 47d
- 'DTY' as the last 3 characters in the rate column and '0.00' in if you are eligible for customs duty relief, evidence that the goods were duty paid or in free circulation on export must be available on request - use [Import and export: returned goods - claim for relief from duty, CAP charges and VAT \(C1314\)](#) to calculate any duty due, any duty due must be paid
- Where relief from CAP charges is claimed evidence must be available to show that no refunds were granted at export and that all duty and taxes were paid 'VCL' must be entered

as the last 3 characters in the rate column and '0.00' in if you are eligible - use [Import and export: returned goods - claim for relief from duty, CAP charges and VAT \(C1314\)](#) to calculate any CAP duty due, any CAP duty due must be paid

- Where relief from VAT is claimed (see the VAT section for eligibility requirements) evidence must be available on request enter 'VAX' as the last 3 characters in the rate column and '0.00' in box 47d where you are eligible for relief - use form [Import and export: returned goods - claim for relief from duty, CAP charges and VAT \(C1314\)](#) to calculate any VAT that may be due, any VAT due must be paid

Additional documents needed

a) Completed [Import and export: returned goods - claim for relief from duty, CAP charges and VAT \(C1314\)](#) with Part C left blank.

b) Evidence of export and duty status as described in <https://www.gov.uk/guidance/pay-less-import-duty-and-vat-when-re-importing-goods-to-the-uk-and-eu>, except where the export declaration reference is quoted in Box 44.

Security needed

An excise movement guarantee is needed to cover the movement from the place of release to free circulation to the tax warehouse of receipt. This guarantee is detailed in the appropriate field on the e-AD prepared by the Registered Consignor.

Security is needed before the production of any documents needed to confirm the RGR relief claim.

Additional information

Only import agents or receiving warehousekeepers, once approved as a Registered Consignor, will be allowed to start Excise Duty suspended movements within the EMCS system from the place of release to free circulation to an excise warehouse.

To start the duty suspended movement the Registered Consignor must have made the customs declaration to free circulation for the goods or is the receiving warehousekeeper.

This means you must have this connection with the goods. See [Notice 196](#) for information on becoming approved as a Registered Consignor.

These movements will need to be cover by an excise movement guarantee which must be provided by either the Registered Consignor, the owner of the goods or the transporter. It is the responsibility of a Registered Consignor to ensure that the guarantee requirements are fully met before a movement starts.

Full detail on movement guarantees and the Excise Movement and Control System (EMCS) can be found in [Notice 197](#).

VAT

Where relief from VAT is claimed, the original exporter and the person now re-importing the goods and claiming relief must be the same.

Post clearance action

Where release for removal to the excise warehouse is allowed against security before production of documents listed in section 4, they must be presented within 28 days.

Notes

Entry to this CPC is:

- a) A declaration that the goods are eligible for entry into excise warehouse or registered premises.
- b) An undertaking by the declarant/consignee, in consideration of permission being granted by HMRC for the removal on importation of the entered goods without payment of the customs duties and other charges normally due, to deposit the goods without delay, intact and in the same state and condition as at import, in the entered or registered premises stated; to give any additional security which may be needed for Excise Duty and to comply with all other conditions and requirements imposed by HMRC to pay them at once on demand any duties or other charges due in respect of the goods in question.

68 21 000

Goods covered

Goods imported in the UK for which OPR is claimed, entered to a tax warehouse, now being removed to free circulation, being compensating products obtained from goods exported from the UK under a UK issued authorisation involving more than one member state for an authorised process.

Notice

[Notice 3001: customs special procedures for the Union Customs Code](#), [Notice 197: receipt into and removal from an excise warehouse of excise goods](#).

Specific fields in the declaration/notes on completion

Box 1 - enter code IM followed by A or D.

Box 40 - enter previous document class 'Z', ZZZ and reference to the related export entry in the format EPU-Number-Date. Where CFSP is used and the intention is to use RGR then they must show the export entry details in Box 40 of SFD not the SD.

Box 44:

- enter document code C019
- do not enter a document status code
- enter the OPR authorisation reference number, if the exported goods have been sold whilst outside the UK to the importer enter OP 9999/999/99
- where no details have been entered in box 40 security will be needed until the evidence of export under OPR is provided
- declare the full name and address of the supervising customs office as a SPOFF Statement
- declare the full name and address of the tax warehousing supervising customs office as a SPOFF Statement

Box 49 - enter Y followed by the identification number of warehouse and GB:

- enter Item Request Identifier Code: IRQ0B when certification by Customs on [form C&E1154](#) is needed for submission to the RPA

- the declared values or prices must be the values or prices of the compensating products on removal from customs warehouse
- the amount of Customs Duty payable must be calculated as described in [Notice 3001: customs special procedures for the Union Customs Code](#)
- enter DTY as the last 3 characters of the rate column and the duty payable in the amount column of box 47

Additional documents needed

Reference to the previous CHIEF export entry number.

If this consignment is the second or later in a series of 'split consignments', the original INF2 issued at export, or when the first consignment was imported (see [Notice 3001: customs special procedures for the Union Customs Code](#)).

[Form C&E1154](#), with an additional copy if customs certification is needed for the RPA.

Documentary evidence of the identity and value of the temporary exported goods.

If relief from VAT is claimed, a declaration that ownership has not changed since exportation on [form C&E1154](#).

If the compensating products are being imported by or on behalf of a person other than the authorisation holder, you will need to ensure the third party holds the necessary export evidence. See [Notice 3001: customs special procedures for the Union Customs Code](#).

Security needed

Security may be needed to ensure conditions and obligations of the relief will be met. The supervising office will state in the authorisation or notify the holder if security is needed, if it is a valuation statement will be needed. See the [UK Trade Tariff: valuing goods](#) for further information.

Where needed, security must be by cash deposit or guarantee. In box 47 enter MP code N, P, T, U or V.

Where delivery is needed before production of the certificate of posting or details of the previous export entry have not been entered in box 40, security for potential charges on the full value must be provided by deposit or guarantee.

Enter MP code 'N', 'P', 'R', 'S', 'T', 'U', or 'V' in box 47.

Additional information

An OPR authorisation is needed.

VAT

VAT must be paid on the full customs value of the compensating products unless the conditions of [VAT Notice 702: imports](#) paragraph 5.3 can be met. Also see [Notice 3001: customs special procedures for the Union Customs Code](#).

Movements involving a change of ownership of the exported goods will not normally qualify for VAT relief.

Where a reduced value for VAT is claimed, the amount calculated must be shown on a worksheet attached to the entry.

Insert 'VAT' in the 'rate' column of box 47 and the amount payable in sterling.

Where no VAT is payable insert the VAT override code in box 47c, no method of payment is needed. For registered taxable persons details will be included on the VAT certificate.

Post clearance action

An OPR authorisation is needed for this CPC.

Notes

A copy of the export entry and/or a copy of the departure message, clearly showing the DUCR number produced from the CHIEF export system is needed to prove export under OPR.

Appendix X1: Box 30 Location Code: Other Listed Locations

This Appendix provides a list of the codes which may be used in Box 30 to identify the location where the goods may be examined for Other Listed Locations (Ports and Wharfs).

Using the relevant codes from the list below, enter the location where the goods are held at the time of making the declaration.

Please Note:

The Code for the location to be declared in Box 30 is shown below in Column 3

Not all locations shown may be available in the system on 1st January 2021

Location	P = Port, W = Wharf	CHIEF location code for Box 30
Aberaeron	P	FIS
Aberdeen - Talisman Sinopec Energy UK Limited	W	ABD
Aberdour	P	ROS
Aberdyfi	P	FIS
Aberystwyth	P	FIS
Amlwch	P	HLD
Anstruther	P	DUN
Arbroath	P	DUN
Ardglass	P	BEL
Ardrishaig	P	OBA
Ardrossan (Terminal in Clydeport)	P	AYR
Arisaig	P	OBA
Arrochar - Ministry of Defence - Defence & Storage Distributions Agency	W	GLA
Avonmouth - Castle Cement Limited t/a Hanson Cement	W	AVO
Ayr	P	AYR
Ballycastle	P	CLR
Ballylumford	P	BEL
Baltic Wharf (Port of Creeksea) - Baltic Distribution Ltd	W	LON
Bangor (Co Down)	P	BEL
Barmouth	P	HLD
Barrow In Furness - BAE Systems Marine Limited	W	BAR
Barrow in Furness (Cumbria)	P	BAR
Barry	P	CDF
Berwick (Trust Port)	P	BWK
Billingham	P	MID
Blyth - Alcan Aluminium UK Limited	W	BLY
Braye (Alderney)	P	GSY
Bridgwater	P	BHX
Bridlington	P	SCA
Brightlingsea	P	COL
Brixham	P	TNM
Brodick	P	AYR
Buckhaven	P	GRG
Buckie Harbour	P	BUC

Buckie Harbour - Moray Council	W	FRB
Bude	P	PLY
Burntisland	P	GRG
Burton Upon Stather	P	TRT
Caernarfon	P	HLD
Campbeltown	P	ARG
Cardiff	P	CDF
Cardiff - Navigator Terminals Windmill Limited	W	CDF
Carradale	P	GLW
Cellardyke	P	DUN
Chichester	P	PTM
Cockenzie	P	LEI
Convoys Wharf (part of Chatham Docks)	P	MED
Conwy	P	HLD
Cowes	P	COW
Craignure	P	ARG
Crail	P	DUN
Cromarty Firth	P	INV
Cumbria	P	WHV
Dartford	P	LON
Dartmouth	P	TNM
Douglas	P	DGS
Dumfries & Galloway (including Kirkcudbright, Port William, Isle of Whithorn, Garlieston and Stranraer West Pier)	P	AYR
Dunbar	P	LEI
Dunoon Pier	P	ARG
Dysart	P	KKD
Erith - Archer Daniels Midland Erith Limited	W	MED
Falmouth	P	FAL
Faslane - Ministry of Defence - HMNB Clyde	W	GRK
Fishguard	P	FIS
Fleetwood	P	FLE
Flotta	P	KWL
Folkestone	P	DOV
Fort William - Clyde Boyd Fort William Limited	W	INV
Forth	P	GRG
Fosdyke	P	BOS
Fowey Harbour - Imerys Minerals Limited	W	FOY
Foyle Port (was known as Londonderry)	P	LDY
Gairloch	P	INV
Garston (Liverpool)	P	LIV
Gigha	P	ARG
Girvan	P	AYR
Glasgow (Terminal in Clydeport)	P	GLW
Gloucester Harbour	P	SSS
Goole - PD Port Services Limited	W	GOO
Gourock	P	GRK
Grangemouth - INEOS FPS Limited	W	GRG
Granton	P	NHV

Grimsby - Phillips 66 Limited	W	GRI
Groveport - Groveport Logistics Limited	W	IMM
Hamble	P	STN
Harwich Haven	P	HRH
Hatston (part of Kirkwall terminal which is part of Orkney Islands)	P	KWL
Hayle	P	FAL
Heysham	P	HEY
Heysham - Lancaster Port Commission / Glasson grain	W	GLD
Holyhead	P	HLD
Hound Point Terminal	P	HPT
Howden	P	GOO
Hunterston (Terminal in Clydeport)	P	GRK
Immingham - Associated Petroleum Terminals (Immingham) Limited	W	IMM
Invergordon - Bannerman Company Limited	W	INV
Invergordon - Technip UK Ltd	W	INV
Inverness	P	INV
Inverness - Ithaca Energy (UK) Limited	W	INV
Inverness - Ministry of Defence - RNAD Coulport	W	GRK
Inverness - The Highland Council	W	INV
Isle of Wight	P	COW
Isle of Wight - PD Port Services Limited	W	COW
Kennacraig	P	OBA
Kilkeel	P	WPT
Kilroot Power Station Jetty	P	BEL
Kinlochbervie	P	KLB
Kinlochbervie - The Highland Council	W	INV
Kirkcaldy	P	GRG
Kirkcudbright	P	AYR
Kirkwall - Repsol Sinopec Resources UK Limited	W	KWL
Kyle of Lochalsh	P	INV
Kyleakin - Mowi Scotland Limited	W	ABD
Langstone Harbour	P	PTM
Largs	P	GRK
Larne	P	BEL
Leith	P	LEI
Lerwick	P	LER
Littlehampton - Tarmac Trading Limited	W	SHO
Liverpool - Mersey Wharf	W	BHK
Liverpool - Sharpness Dock Limited	W	SSS
Llanddulas	P	LLA
Lochboisdale	P	OBA
Lochinver Harbour	P	LCV
Lochmaddy	P	INV
London Gateway (Tilbury) - H Sivyer (Transport) Limited	W	LON
London Gateway (Tilbury) - Hanson Quarry Products Europe Limited	W	LON
London Gateway (Tilbury) - Hanson Quarry Products Europe Limited	W	LON

London Gateway (Tilbury) - Industrial Chemicals Group Limited	W	LON
London Gateway (Tilbury) - Inter Terminals UK Limited	W	LON
London Gateway (Tilbury) - J Clubb Ltd	W	LON
London Gateway (Tilbury) - Kimberly Clark Limited	W	LON
London Gateway (Tilbury) - Lafarge Cement UK Limited	W	LON
London Gateway (Tilbury) - Shell UK Limited	W	LON
Londonderry - LSS Limited	W	LDY
Lydney	P	SSS
Lymington Harbour	P	STN
Macduff	P	MCD
Mallaig	P	MLG
Manchester Ship Canal	P	MNC
Menai Bridge	P	HLD
Methil	P	GRG
Mevagissey	P	FAL
Minehead	P	WAT
Montrose	P	MON
Mostyn	P	MOS
Mostyn - CEMEX UK Materials Limited	W	LLA
New Quay	P	FIS
Newhaven	P	NHV
Newlyn	P	PEN
Newport	P	NPT
Newport - Cargo Services (UK) Limited	W	NPT
Newport - W.E.Dowds Shipping Ltd	W	NPT
NI Carrickfergus - Irish Saltmining Company Limited	W	BFS
NI Port of Belfast - Puma Energy Belfast Limited	W	BEL
North Berwick Harbour	P	EDI
North Queensferry	P	ROS
Oban	P	OBA
Oban (Glendanda) - Aggregate Industries UK Ltd	W	GLA
Oban North Pier	P	OBA
Padstow	P	PLY
Pembroke (Milford Haven)	P	MIL
Penryn	P	FAL
Penzance	P	PEN
Penzance - Newlyn Pier & Harbour Commission	W	PEN
Peterhead - Fraserburgh Harbour Commissioners	W	FRB
Pettycur Pier	P	KKD
Pittenweem	P	KKD
Plymouth - Aggregate Industries UK Ltd	W	MED
Plymouth - Victoria Wharves Limited	W	PLY
Poole - Sydenhams Ltd	W	POO
Port Ellen	P	AYR
Port of Colchester - Olivers Wharf Limited	W	COL
Port of Coleraine - Coleraine Harbour Commissioners	W	CLR
Port of Creeksea	P	COL
Port of Forth - ExxonMobil Chemical Limited	W	GRG

Port of Forth - Ministry of Defence - Defence Munitions Crombie	W	ROS
Port of Forth - B.P. Exploration Operating Company Limited	W	GRG
Port of Forth - Buckhaven - Burntisland Fabrications Limited	W	GRG
Port of Forth - Grangemouth - B.P. Exploration Operating Company Limited	W	GRG
Port of Forth - Grangemouth - Petroineos Manufacturing Scotland Limited	W	GRG
Port of Forth - INEOS FPS Limited	W	LEI
Port of Forth - Inverkeithing - Forth Bridge Stevedoring Ltd	W	GRG
Port of Forth - Inverkeithing - Robertson Metals Recycling Limited	W	GRG
Port of Forth - Kirkcaldy - Forth Ports Limited	W	KKD
Port of Forth - Rosyth - Babcock Support Services Ltd	W	ROS
Port of Forth - Rosyth - Forth Ports PLC	W	ROS
Port of Forth - Shell UK Limited T/A Shell UK Exploration & Production	W	ABD
Port of Grangemouth - INEOS Infrastructure (Grangemouth) Limited	W	GRG
Port of Great Yarmouth - European Metal Recycling Ltd	W	GTY
Port of Humber - New Holland Bulk Services Ltd	W	IMM
Port of Humber - New Holland Dock (Wharfingers) Ltd	W	IMM
Port of Humber - William Foster & Sons (Barrow Haven)	W	IMM
Port of Humber (RMS Trent Ports) - Flixborough Wharf Limited	W	TRT
Port of Humber (RMS Trent Ports) - Guinness Wharf Limited	W	TRT
Port of Humber (RMS Trent Ports) - PD Port Services Limited	W	TRT
Port of Humber (RMS Trent Ports) - RMS Trent Ports Limited	W	TRT
Port of Inverness - Cromarty Firth Port Authority	W	INV
Port of Inverness - The Highland Council	W	INV
Port of Inverness - The Oil & Pipeline Agency	W	INV
Port of Kirkwall (Orkney) - Orkney Islands Council	W	KWL
Port of Lerwick (Shetlands) - Shetland Islands Council	W	LER
Port of Liverpool - Gwent y Mor Offshore Wind Farm Limited	W	NPT
Port of Liverpool - Liverpool City Council	W	LIV
Port of London - Seacon Terminals Ltd	W	LON
Port of London - McGrath Bros. (Waste Control) Limited	W	LON
Port of London - Mixit Concrete Limited	W	LON
Port of London - Morzine (U.K. Branch) Limited	W	FRB
Port of London - Navigator Terminals Thames B.V. Limited	W	LON
Port of London - NuStar Terminals Limited	W	LON
Port of London - Oikos Storage Ltd	W	LON
Port of London - Pinns Wharf Limited	W	LON
Port of London - S. Norton & Co. Limited	W	LON
Port of London - Stema Shipping (UK) Ltd	W	LON
Port of London - Stolthaven Dagenham Limited	W	LON

Port of London - Tarmac Cement & Lime Limited	W	LON
Port of London - Tarmac Trading Limited	W	LON
Port of London - Tate & Lyle Sugars Limited	W	LON
Port of London - The Purfleet Ship to Shore Conveyor Company Ltd	W	LON
Port of London - Van Dalen Dagenham Limited	W	LON
Port of London (Canvey Island) - Calor Gas Ltd	W	LON
Port of London (comprises over 70 independently owned and operated terminals and port facilities)	P	LON
Port of London (Purfleet) - Esso Petroleum Company Limited	W	LON
Port of London (Tilbury) - Castlekeep Limited	W	LON
Port of Lowestoft - Dudman (Lowestoft) Limited	W	LOW
Port of Manchester - Cargill Plc	W	MNC
Port of Manchester - Innospec Limited	W	ELL
Port of Manchester - Esprit Warehousing Limited	W	MNC
Port of Medway - Aggregate Industries UK Ltd	W	PLY
Port of Medway - B.P. Oil UK Ltd	W	MED
Port of Medway - Knauf UK GMBH	W	MED
Port of Medway - National Grid Grain LNG Limited	W	MED
Port of Medway - Port of Sheerness Limited	W	MED
Port of Medway - Ridham Sea Terminals Ltd	W	MED
Port of Medway - Robert Brett & Sons Limited t/a Brett Group	W	MED
Port of Medway - Scotline Terminal (Medway) Ltd	W	MED
Port of Medway - Scotline Terminal (Transit) Limited	W	MED
Port of Medway - Total Ship Services Limited	W	MED
Port of Medway (Chatham Docks) - Arcelor Mittal Kent Wire Limited	W	MED
Port of Milford Haven - Dragon LNG Limited	W	MIL
Port of Milford Haven - Puma Energy (UK) Limited	W	MIL
Port of Milford Haven - Semlogistics Milford Haven Limited (now Valero Pembrokeshire)	W	MIL
Port of Milford Haven - South Hook LNG Terminal Company Limited	W	MIL
Port of Milford Haven - Valero Energy Limited	W	MIL
Port of Newport - Liberty Steel Newport Limited	W	MIL
Port of Orwell Haven - Harwich - EPC United Kingdom PLC	W	HRH
Port of Orwell Haven - Harwich - Harwich Dock Company Ltd	W	HRH
Port of Orwell Haven - Harwich - TW Logistics Limited T/A Mistletoe Quay & Forwarding	W	HRH
Port of Plymouth - Notts Contractors Limited	W	PLY
Port of Plymouth - The Oil & Pipelines Agency	W	PLY
Port of Shoreham - Dudman Aggregates Limited	W	SHO
Port of Shoreham - Local Fuel Limited	W	SHO
Port of Stornoway (Western Isles) - Highlands & Islands Enterprise	W	STO
Port of Strathclyde - Argyll & Bute Council	W	ARG
Port of Strathclyde - Clydeport Operations Ltd	W	GLW

Port of Strathclyde - European Metal Recycling Ltd	W	GLW
Port of Strathclyde - Holy Loch Port Limited	W	GLW
Port of Strathclyde - J.R Adam & Sons Ltd	W	GLW
Port of Strathclyde - NuStar Terminals Limited	W	GLW
Port of Strathclyde - Petrolneos Manufacturing Scotland Limited	W	GRG
Port of Strathclyde - The Oil & Pipeline Agency	W	GLW
Port of Strathclyde - Tobermory Harbour Association	W	ARG
Port of Strathclyde - TSL Contractors Limited	W	OBA
Port of Swansea - Premier Cement Limited	W	SWA
Port of Tay - Perth - Perth & Kinross Council	W	DUN
Port of Tees & Hartlepool - A.V.Dawson Ltd	W	MID
Port of Tees & Hartlepool - Able UK Limited	W	HTP
Port of Tees & Hartlepool - C.L. Prosser Co Ltd	W	MID
Port of Tees & Hartlepool - Conoco Phillips Petroleum Company UK Limited	W	MID
Port of Tees & Hartlepool - ICL UK (Sales) Limited	W	MID
Port of Tees & Hartlepool - INEOS Nitriles (UK) Limited	W	MID
Port of Tees & Hartlepool - Inter Terminals Riverside Limited	W	MID
Port of Tees & Hartlepool - Inter Terminals Seal Sands Limited	W	MID
Port of Tees & Hartlepool - Navigator Terminals North Tees Limited	W	MID
Port of Tees & Hartlepool - Readman Steels Limited	W	MID
Port of Tees & Hartlepool - Redcar Bulk Terminal Limited	W	MID
Port of Tees & Hartlepool - Sabic Petrochemicals UK Limited	W	MID
Port of Teignmouth - The Teignmouth Quay Co. Ltd	W	TNM
Port of Teignmouth - Torbay Council	W	TNM
Port Of Tyne - Offshore Group Newcastle Limited	W	TYN
Port of Tyne - Shepherd Offshore Limited	W	TYN
Port of Tyne - Shepherd Offshore Services Limited	W	TYN
Port of Tyne - Smulders Projects UK Limited	W	TYN
Port Solent	P	PTM
Port Talbot	P	PTB
Portavogie	P	BEL
Porthmadog	P	HLD
Portland - Portland Bunkers UK Limited	W	PTL
Portsmouth - B.P. Oil UK Limited	W	PTM
Portsmouth - Ministry of Defence (MOD)	W	PTM
Portsmouth - MMD Shipping Services Ltd	W	PTM
Portsmouth - Portico Shipping Limited	W	PTM
Portsmouth - Solent Gateway Limited	W	STN
Portsmouth - The Oil & Pipelines Agency	W	PTM
Portsoy	P	INV
Purfleet (Known as London Port) - Humphries Limited	W	LON
Purfleet (Known as London Port) - Pura Foods Limited	W	LON
Pwlhill	P	FIS
Ramsgate	P	RMG

Renfrew - Christie & Son Metal Merchants	W	GLW
Richborough	P	RMG
Rosyth (Fife)	P	ROS
Rothesay	P	GLW
Rye (Sussex) - Rastrum Limited	W	DOV
Salcombe Harbour	P	PLY
Sandhaven Harbour	P	ABD
Sandwich	P	RMG
Scalloway Harbour	P	LER
Scarborough Harbour	P	SCA
Seaham Harbour	P	SUN
Sennen Cove	P	PEN
Sharpness	P	SSS
Shoreham	P	SHO
Shoreham - European Metal Recycling Ltd	W	SHO
Silloth	P	SIL
Southampton - Esso UK Limited	W	STN
Southampton - European Metal Recycling Ltd	W	STN
St Helier	P	PTM
St Mary's	P	PEN
St Monans	P	DUN
St Peter Port	P	GSY
Stornoway	P	STO
Strangford	P	BEL
Stranraer	P	AYR
Stromness (Orkney Islands)	P	KWL
Sunderland	P	SUN
Sutton Bridge	P	KLN
Sutton Bridge - Port Sutton Bridge Limited	W	KLN
Sutton Harbour	P	PLY
Swansea	P	SWA
Swansea - Briton Ferry (Shipping Services) Limited	W	PTB
Tarbert	P	GRK
Tees Clarence Port	P	MID
Tenby Harbour	P	MIL
Tilbury - CEMEX UK Materials Limited	W	LON
Tilbury - Port of Tilbury London Limited	W	LON
Torquay / Torbay	P	EXE
Troon	P	AYR
Truro - Cornwall Council (formerly Carrick District Council)	W	FAL
Ullapool	P	INV
Ullapool - Ullapool Harbour Trustees	W	INV
Warkworth Harbour	P	TYN
Warrenpoint	P	WPT
Watchet Harbour	P	WAT
Wells Next Sea	P	KLN
Whitby	P	WTB
Whitehaven	P	WHV
Whitehead - Cloghan Point (Holdings) Ltd	W	BEL
Whitstable	P	WTS

Whitstable Harbour - Canterbury City Council	W	WTS
Wick	P	INV
Wisbech	P	KLN
Wisbech - Port of Wisbech Limited	W	WIS
Workington	P	WOR
Wormit	P	DUN
Yarmouth	P	GTY

Appendix X2: Box 30 Location Code: Designated Airports (Other Listed Locations)

This Appendix provides a list of the codes which may be used in Box 30 to identify the location where the goods may be examined for Certificate of Agreement (CoA) Airfields that are Other Listed Locations.

Using the relevant codes from the list below, enter the location where the goods are held at the time of making the declaration.

Please Note:

The Code for the location to be declared in Box 30 is shown below in Column 2

Not all locations shown may be available in the system on 1st January 2021

<u>Airport</u>	CHIEF location code for Box 30
Blackpool Airport Limited	BLK
Durham Tees Valley Airport Limited	MME
Exeter and Devon Airport Limited	EXT
TAG Farnborough Airport Limited	FAB
London Ashford Airport Limited	LYD
London Biggin Hill Airport Limited (BHAL)	BQH
London City Airport Limited	LCY
London Southend Airport Limited	SEN
Bournemouth (Hurn)	BOH
Cambridge	CBG
Coventry	CVT
Newquay	NQY
Shoreham	ESH
Southampton (Eastleigh)	SOU
Sumburgh (Shetland)	LSI

Appendix X3: Box 30 Location Code: Certificate of Agreement (CoA) Airfields (Other Listed Locations)

This Appendix provides a list of the codes which may be used in Box 30 to identify the location where the goods may be examined for Certificate of Agreement (CoA) Airfields that are Other Listed Locations.

Using the relevant codes from the list below, enter the location where the goods are held at the time of making the declaration.

Please Note:

The Code for the location to be declared in Box 30 is shown below in Column 2

Not all locations shown may be available in the system on 1st January 2021

<u>Airport Owner/Operator</u>	CHIEF location code for Box 30
Kidlington, Kidlington	OAK
Cotswold Aerodrome, Kemble	KEM
Lasham, Lasham	LAS
Yeovil Aerodrome, Yeovil	YVL
Gloucestershire Airport, Staverton, Gloucestershire	GLO
Wick, Wick	WIK
Stornoway, Stornoway	STY

Appendix X4: Box 30 Location Code: Rail

This Appendix provides a list of the codes which may be used in Box 30 to identify the location where the goods may be examined for Rail.

Using the relevant codes from the list below, enter the location where the goods are held at the time of making the declaration.

Please Note:

The Code for the location to be declared in Box 30 is shown below in Column 4

Not all locations shown may be available in the system on 1st January 2021

Terminal	Operator	Address	CHIEF Location Code for Box 30
Ashford	Eurostar	Ashford International	ASD
Barking	DB Cargo (UK) Limited	Box Lane, Barking IG11 0SQ	LBK
Dagenham	Ford Motor Company	Ford moto company Ltd, Transport Operations, Dagenham, Essex, RM9 6SA	DAG
Daventry	Eddie Stobart Limited	DIRFT 1, Unit B, Railport Approach, Crick, Northamptonshire, NN6 7ES	DVY
Daventry	Eddie Stobart Limited	DIRFT 2, DC420, Rugby Road, Warwickshire, CV23 8YH	DVY
Daventry	WHM Daventry	WH Malcom Ltd Railport, Daventry International Railport, Railport Approach, Crick, Kilsby, Northampton NN6 7JZ	DVY
Eastleigh	Network Rail Infrastructure Limited	Eastleigh Long Welded Rail Depot, Dutton Lane, Eastleigh, Hampshire, SO50 6AA	ELW
Ebbsfleet	Eurostar	Ebbsfleet International	EBS
Folkestone	Eurostar	Dollands Moor	NGO
Port Talbot	Tata Steel	Tata Steel UK Limited Llanwern Works, Newport, NP19 4QZ	LLN

Terminal	Operator	Address	CHIEF Location Code for Box 30
Scunthorpe - British Steel	British Steel Limited	The Rail Terminal, Brigg Road, Scunthorpe, DN16 1BP	SCP
St Pancras International	Eurostar	St Pancras International	SPC
Widnes	Eddie Stobart Limited	Widnes Railhead, Mathieson Road, Widnes, WA8 0NX	WDN

Appendix X5: Box 30 Location Code: RoRo

This Appendix provides a list of the codes which may be used in Box 30 to identify the location where the goods may be examined for RoRo.

Using the relevant codes from the list below, enter the location where the goods are held at the time of making the declaration.

Please Note:

The Code for the location to be declared in Box 30 is shown below in Column 2

Not all locations shown may be available in the system on 1st January 2021

RoRo Locations: GB		
Location and Facility Name	CHIEF location code for SADH Box 30	Specific RORO location within the Address (if blank it means whole port or RORO location)
Dover/Eurotunnel*	DEU	
Dover	DOV	Eastern Docks, excluding the Dover Cargo Terminal and Eastern Arm
Eurotunnel (Folkestone)	EUT	
Felixstowe	FXT	RORO Berth 3 RORO Berth 4
Fishguard	FIS	
Harwich	HRH	RORO Berth 2 RORO Berth 4
Heysham	HEY	
Holyhead	HLD	
Hull	HUL	River Terminal 1 5 Quay Middle 5 Quay West
Immingham	IMM	Outer Harbour 1, 2, and 3 Berth 11,1 Berth 11,2 Berth 12, 1 ramp Berth 12, 2
Killingholme	KIL	
Liverpool	LIV	Langton Berth Gladstone Berth 12 Quays Terminal Birkenhead

Newhaven	NHV	Newhaven Ferry Terminal
Pembroke	MIL	Pembroke Dock Ferry Terminal
Plymouth	PLY	Plymouth RORO Berth West Wharf
Poole	POO	Poole Continental Freight and Ferry Terminal, excluding South Quay
Port of Tyne	TYN	Port of Tyne International Passenger Terminal, North Shields
Portsmouth	PTM	Portsmouth International Port: RORO Berth 1 RORO Berth 2 RORO Berth 3 RORO Berth 4 RORO Berth 5
Purfleet	PUF	The entire port, including Dartford International Ferry Terminal and Purfleet Thames Terminal
Sheerness	MED	Berths 1 Berth 2 Berth 10
Teesport	MID	No 1 (Riverside) Berth No 2 (Riverside) Berth No 3 (Riverside) Berth
Tilbury	LON	34 Berth

*Note: This location code should be used where the goods may be moving by either Dover RoRo port or Eurostar. When the location is known the declaration should be updated to the correct location. If the location code is known, then the correct code should be used instead of DEU.