

Simplified Process for Internal Market Movements (SPIMM) or UK Carrier (UKC) Scheme: CDS Data Element Completion Guide for Imports

General Notes on Reading Data Element Completion Instructions:

This Data Element Completion Guide provides a detailed breakdown of the specific data elements needed for each declaration category and their completion instructions that may be used for imports to Northern Ireland (NI) from Great Britain (GB) using Simplified Process for Internal Market Movements (SPIMM) and UK Carrier (UKC) Scheme.

It does not cover data element completion instructions for [Exports](#), [Inventory Exports](#), [GB Imports](#) and [Other NI Import Goods Movements](#).

SPIMM and UKC Eligibility:

Where goods are not eligible for SPIMM or UKC, the procedures contained in [Other NI Goods Movements Completion Instructions](#) must be used.

The terms of conditions for using [SPIMM](#) or [UKC](#) must be met.

Guidance on what goods may be imported using SPIMM or UKC may be found [here](#).

Data Element Overview Table

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

1. Which types of declaration, CCR or EIDR NOP requires the completion of the data element (Declaration Categories)
2. The number and type of characters allowed in the field (Field format)
3. The number of times the data element may be used at header level (No. of occurrences at header level)
4. The number of times the data element may be used at item level (No. of occurrences at item level)

For example:

(1) Declaration Categories	(2) Field format	(3) No. of occurrences at header level	(4) No. of occurrences at item level
H8, I1 C&F, C21i and C21i EIDR NOP	a2	1x	99x

Declaration Categories:

The data element completion instructions provided in this document indicate for which Declaration Categories (data sets) the data element is required. For example, Data Element (DE) 1/1 needs to be completed for Declaration Categories: H8, I1 C&F, C21i and C21i EIDR NOP.

The table below explains which Declaration Categories may be used with SPIMM and UKC.

Declaration Categories	Description
H8	Customs declaration for release for Free Circulation (FC) relating to goods brought by a trusted trader into NI from another part of the United Kingdom by direct transport that are considered to be not at risk of subsequently being moved into the Union within the meaning of Article 7(1)(a)(ii) of Joint Committee Decision No. 1/2023 laying down arrangements relating to the Windsor Framework for using SPIMM

Declaration Categories	Description
I1 C&F	Simplified Declaration C&F (with Regular Use) for imports to NI from GB using SPIMM
C21i EIDR NOP	Airports and Ports Customs Clearance Requests (CCR): Releases using Entry in Declarants Records (EIDR) or UKIMS EIDR where the C21 is also used to provide the Notification of Presentation (NOP) for imports to NI from GB using SPIMM
C21i	Airports and Ports Customs Clearance Requests (CCR): Releases for imports to NI from GB using SPIMM or UKC Scheme for Post and Parcel Movements

Declaration Category H8 must be used for all SPIMM Supplementary Declarations.

[SPIMM or UKC Scheme: Declaration Category Data Sets](#) provides a detailed breakdown of the specific data elements needed for each Declaration Category.

There is a separate table for each Declaration Category type, for example H8 data set.

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

Field Format

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

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

The number following the code indicates the admissible data length.

The following further rules apply:

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

For example, n..16,2 means:

- The maximum field length is 16 digits
- A maximum of two decimal places may be used
- If both decimal places are used, a maximum of 14 digits may be declared prior to the decimal place.
- If only 1 decimal place is used, a maximum of 15 digits may be declared prior to the decimal place.
- If no decimal places are used, the full 16 digits may be used to indicate the whole number
- It cannot be declared as 16 digits plus 2 decimal places

Examples of field lengths and formats:

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

Where the field specifies:

- Alpha character only, it must be completed in upper case. For example, "Field Length a2" to be completed in capitals e.g., XI.
- Alphanumeric fixed length code, it must be completed in upper case. For example, "Field Length an5" to be completed in capitals e.g., GEN45.
- Alpha numeric free text fields, these may be completed in upper or lower case

Data Groups:

Within the Union Customs Code (Regulation (EU) No. 952/2013 (UCC)), the data elements are split into 8 Data Groups:

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

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

* Data Group 8 does not apply to SPIMM and UKC movements.

Simplified Process for Internal Market Movements (SPIMM) and UK Carrier (UKC) Scheme: Navigate the CDS Declaration Completion Instructions

Completing a SPIMM or UKC declaration, Customs Clearance Request (CCR) or EIDR NOP clearance request

When completing a SPIMM or a UKC declaration, CCR or EIDR NOP, it is recommended:

- To begin with the relevant [Declaration Category Data Set](#) for the type of declaration, Customs Clearance Request (CCR) or Entry in Declarants Records (EIDR) Notification of Presentation (NOP) being made, for example, [Declaration Category Data Set H8](#) for a SPIMM Supplementary Declaration.
- The [Category of Goods](#) guidance must then be consulted to ensure the goods are eligible to be declared using SPIMM or UKC and whether the [Category 2 Goods](#) or [Standard Goods](#) (also referred to as Category 3) rules should be followed, including whether any supporting documentation needs to be declared. [Category 1 Goods](#) cannot be declared using SPIMM or UKC. The [Northern Ireland Online Tariff](#) or [Trader Goods Profile \(TGP\)](#) should then be consulted to find the commodity code to be used for the goods being declared and identify any specific tariff measures or document codes which may apply to the commodity code, depending on their categorisation.
- The [Index List for the 4-digit Procedure Codes](#) should then be used to identify the appropriate [Procedure Code](#) to be declared in DE 1/10 for the treatment or use to which the goods will be placed.
- The [Procedure Code to Additional Procedure Code Correlation Matrix](#) should then be used to identify which [Additional Procedure Codes](#) are permitted for use with the chosen [Procedure Code](#).
- Identify any mandatory Additional Procedure Codes (APCs) that must be declared in order to use the chosen 4-digit Procedure Code (PC). For example, APC 1SG for Standard Goods using PC 4000 on a H8.
- The [Index List for the 3-digit Additional Procedure Codes](#) should then be used to identify any other [Additional Procedure Codes](#) that may be required. The APCs may only be selected from the list of those permitted with the DE 1/10 [Procedure Code](#), to identify any supplementary conditions that apply to the intended usage for the goods.
- [Code List 2: Additional Information \(AI\) Codes for DE 2/2](#) should then be examined to identify any additional information to be declared, as defined in the [Procedure Code](#) and [Additional Procedure Code](#) Completion Instructions.
- [Code List 3: Document Codes for DE 2/3](#) should be used with the [Northern Ireland Online Tariff](#) or [Trader Goods Profile \(TGP\)](#) to identify any specific documents, licences, certificates or authorisations that need to be declared, depending on the categorisation of the goods, to place the goods to their intended use or enter them to NI using SPIMM or UKC.
- The [Data Element Completion Guide](#) should then be used, in conjunction with the additional completion instructions provided in the [Procedure Code](#) and [Additional Procedure Code](#) guidance to complete the declaration, CCR or EIDR NOP according to the commodity code, goods categorisation and procedures to be used.
- Where the completion instructions for a specific data element in the [Procedure Code](#) and [Additional Procedure Code](#) instructions specify different requirements to the [Data Element Completion Guide](#) or other completion instructions, the instructions specified in the [Procedure Code](#) and [Additional Procedure Code](#) instructions take precedence.
- The declaration, CCR or EIDR NOP should be completed with continued reference to the appropriate completion instructions (refer to the [Data Element Completion Guide](#)) for the data element to identify any specific codes to be used, such as package types, currency codes or country codes.

Data Element Completion Guidance:

Data Elements (DEs) that are not used on a SPIMM or UKC Declaration Category data set are not included within these declaration completion instructions.

Declaring data elements that are not part of the SPIMM or UKC Declaration Category data set may result in the declaration being rejected by CDS.

Where the data element may be declared at header or item level:

- It may only be declared at header level where it applies equally to every goods item.
- It must be declared at item level where it differs for even a single goods item.

Whilst DE 3/39 and DE 3/40 are header level only, they do not have to apply equally to all items on a customs declaration.

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

Group 1: Message Information (including Procedure Codes)**DE 1/1 Declaration Type**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H8, I1 C&F, C21i and C21i EIDR NOP	a2	1x	NA

This Data Element (DE) is mandatory in all instances.

All Declaration Categories:

Only code 'IM' may be declared.

Code 'CO' must not be declared.

Code	Type of declaration
IM	For the movement of goods from another part of the UK or the Isle of Man that are directly transported to Northern Ireland (NI) where the following conditions are met: SPIMM: • All goods entered on the declaration, CCR or EIDR NOP are eligible to use SPIMM • Goods must be moved by a trader authorised under the UK Internal Market Scheme (UKIMS). • Goods must be in Free Circulation (FC) prior to their movement from Great Britain (GB). • Goods must be directly transported into NI. • Goods must be 'Not At Risk' of onward movement to the EU. • Goods must be released to FC in NI. UKC: • All goods entered on the CCR are eligible to use UKC • Goods must be moved by a trader authorised under the UK Carrier (UKC) Scheme. • Goods must be in home use prior to their movement from GB. • Goods must be directly transported into NI. • Goods must be 'Not At Risk' of onward movement to the EU. • Goods must be released to home use in NI.

Notes:

SPIMM and UKC may only be used to move goods dispatched from another part of the UK or the Isle of Man and directly transported to NI. The goods must have been dispatched from:

- England
- Isle of Man
- Scotland
- Wales
- UK Continental Shelf within the 12-miles territorial waters

For the purposes of SPIMM and UKC, any references to GB refers to all the territories mentioned above.

SPIMM and UKC may not be used to move goods into NI from:

- The Customs Territory of the Union, including the Special Fiscal Territories (SFT) of its Member States (MS)
- The Bailiwick of Guernsey and the Bailiwick of Jersey
- The Rest of the World (RoW)

Direct Transport:

For the purposes of SPIMM and UKC movements from GB to NI, direct transport is defined as:

Goods moved in a single consignment from GB to NI, where the goods may be transported through other territories under transit provided that:

- They remain under transit until the transit movement is discharged in NI. For UKC Post and Parcel movements, the transit movement must be discharged on arrival in NI.
- They do not undergo operations other than to preserve them in good condition.
- No items are added or removed from the consignment whilst under the Transit Procedure.

DE 1/2 Additional Declaration Type

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H8, I1 C&F, C21i and C21i EIDR NOP	a1	1x	NA

This Data Element (DE) is mandatory in all instances.

All Declaration Categories:

This Data Element (DE) is used to indicate:

- The type of declaration being made (H8 or I1 C&F) or Customs Clearance Request (CCR) (C21i or C21i EIDR NOP) and
- Whether the goods have arrived in NI or not at the time the declaration, CCR or EIDR NOP is being made.

For correlation purposes:

- The H8 customs declaration is the data set to be used for providing the full customs declaration information at the time the goods are released to the customs procedure or where a Supplementary Declaration is being made. A full customs declaration is now referred to as a Standard Declaration.
- The I1 C&F data set is used for the initial (simplified) declaration under Simplified Declaration Procedure (SDP) Regular Use. These were previously referred to as Simplified Frontier Declarations. An I1C&F must be followed by an H8 Supplementary Declaration.
- The C21i EIDR NOP requires an Entry in Declarants Records (EIDR) or UKIMS EIDR authorisation to be held and allows the presentation and release of the goods on arrival in NI. The C21i EIDR NOP must be followed by an entry in the commercial records and an H8 Supplementary Declaration.
- The C21i is used to release SPIMM and UK Carrier (UKC) Scheme movements where the goods are using Transit Procedures, Movements in Temporary Storage (MiTS) or are UKC Post and Parcel movements. The C21i only needs to be completed if it is required to release the goods on arrival in NI (for example, release from an inventory).

Code	Type of declaration	Goods Arrived or not
A	Standard customs declaration (H8)	Goods arrived
C	Simplified Declaration with regular use (pre-authorised) (I1 C&F)	Goods arrived
D	Standard customs declaration (H8)	Goods not arrived (pre-lodged)
F	Simplified Declaration with regular use (pre-authorised) (I1 C&F)	Goods not arrived (pre-lodged)

Code	Type of declaration	Goods Arrived or not
J	C21i or C21i EIDR NOP	Goods arrived
K	C21i or C21i EIDR NOP	Goods not arrived
Y*	Aggregated, Periodic or Recapitulative Supplementary Declaration (H8) for Simplified Declarations made using Additional Declaration Types C and F	Goods arrived
Z*	Aggregated, Periodic or Recapitulative Supplementary Declarations (H8) for release made using an EIDR NOP	Goods arrived

*Additional Declaration Types Y and Z are Supplementary Declarations and must be completed using the H8 data set.

SDP on an Occasional Basis (Additional Declaration Types B and E) cannot be used with SPIMM or UKC movements in any instance.

Notes:

An Aggregated Supplementary Declaration allows multiple releases of the same product within the aggregation period to be consolidated into a single goods item on the Supplementary Declaration (multiple releases of a single goods item rolled up into 1 goods item). Additional Procedure Code (APC) 1AG must be declared in DE 1/11 on every goods item of the Aggregated Supplementary Declaration.

A Periodic Supplementary Declaration is where each individual Simplified Declaration or EIDR NOP is followed by an individual Supplementary Declaration for that release. For example, one Simplified Declaration release requires a separate supplementary Declaration (1-1 relationship).

A Recapitulative Supplementary Declaration covers multiple Simplified Declarations or EIDR NOPs. Each goods item from each Simplified Declaration or EIDR NOP must be declared as a separate goods item on the Recapitulative Supplementary Declaration. No goods items included on a Recapitulative Supplementary Declaration may be aggregated. APC 1RD must be declared in DE 1/11 on every goods item of the Recapitulative Supplementary Declaration.

For example, two Simplified Declarations with ten goods items each are included on a single Recapitulative Supplementary Declaration declaring twenty goods items (many Simplified Declarations/ EIDR NOPs into a single Recapitulative Supplementary Declaration).

DE 1/6 Goods Item Number

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H8, I1 C&F, C21i and C21i EIDR NOP	n..3	NA	1x

This Data Element (DE) is mandatory in all instances.

Declaration Category C21i and C21i EIDR NOP:

The Goods Item Number must always be '1'.

A single goods item is defined as: goods requesting release as a single consignment to a single customs procedure. For example, goods released to home use on arrival in NI.

Where goods are being released to or from different premises or Procedure Codes, a separate C21i or C21i EIDR NOP is required.

For Publishing

All Declaration Categories:

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

Enter the number of the specific goods item in relation to the total number of items contained in the customs declaration where there is more than one goods item.

Notes:

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

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

DE 1/9 Total Number of Items

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H8, I1 C&F, C21i and C21i EIDR NOP	n..3	1x	NA

This Data Element (DE) is mandatory in all instances.

Declaration Category C21i and C21i EIDR NOP:

The Total Number of Items must always be '1'.

A single goods item is defined as: goods requesting release as a single consignment to a single customs procedure. For example, goods released to home use on arrival in NI.

Where goods are being released to or from different premises or Procedure Codes, a separate C21i or C21i EIDR NOP is required.

All Declaration Categories:

Enter the total number of items declared on the customs declaration or CCR

The number of items must correspond to the total number of 'Description of Goods' (DE 6/8) completed.

The maximum number of items that may be entered is 999.

If there are more than 999 items, then further declarations must be submitted for the balance of the items.

Notes:

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

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

DE 1/10 Procedure

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H8, I1 C&F, C21i and C21i EIDR NOP	an4 Requested procedure code: an2 + Previous procedure code: an2	NA	1x

This Data Element (DE) is mandatory in all instances.

All Declaration Categories:

Enter the appropriate (4-digit) Procedure Code (PC) from those detailed in [SPIMM and UKC Scheme: Procedure Codes](#). Use the [Index List for the 4-digit Procedure Codes](#) and their completion instructions to identify the correct code to use and for guidance on how to complete the declaration, CCR or EIDR NOP.

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

The 4-digit PC is made up using:

- The first and second digits which indicate the customs procedure to which the goods are being declared. The first and second digits will always be 00 on a CCR.
- The third and fourth digits identify the customs procedure from which the goods are being removed or the type of CCR being made. 00 as the third and fourth digits indicate that the goods have not been subject to any previous procedure.

Notes:

The use of a PC in this Data Element (DE) constitutes a formal declaration that the conditions of the relevant Regulations will be complied with and binds the legal declarant accordingly (including but not restricted to):

- Council Regulation (EU) No. 952/2013, hereafter referred to as the Code
- Commission Delegated Regulation (EU) No. 2015/2446
- Commission Implementing Regulation (EU) No. 2015/2447
- Commission Delegated Regulation (EU) No. 2023/1128 and
- Joint Committee Decision No. 1/2023, laying down arrangements relating to the Windsor Framework.

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

Representatives/ Agents must have prior written approval from the legal declarant (Holder of the Procedure) to enter goods to a specific procedure on their behalf and must ensure a copy of the declaration, CCR or EIDR NOP is returned to the Holder of the Procedure.

Procedure Codes (PCs) and Declaration Categories:

PCs may only be declared with the permitted Declaration Categories, as defined in the table below. All PCs used on a customs declaration, CCR or EIDR NOP must be from the same Declaration Category.

Declaration Category	Declaration Title	Procedure Codes Permitted
H8	Customs declaration for release for Free Circulation (FC) relating to goods brought by a trusted trader into NI from another part of the United Kingdom by direct transport that are considered to be not at risk of subsequently being moved into the Union within the meaning of Article 7(1)(a)(ii) of Joint Committee Decision No. 1/2023 laying down arrangements relating to the Windsor Framework for using SPIMM	0700, 0751, 0771, 0778, 4000, 4051, 4071, 4078
I1 C&F	Simplified Declaration C&F (with Regular Use) for imports to NI from GB using SPIMM	0700, 0778, 4000, 4078
C21i EIDR NOP	Airports and Ports Customs Clearance Requests (CCR): Releases using Entry in Declarants Records (EIDR) or UKIMS EIDR where the C21 is also used to provide the Notification of Presentation (NOP) for imports to NI from GB using SPIMM	4000, 4078
C21i	Airports and Ports Customs Clearance Requests (CCR): Releases for imports to NI from GB using SPIMM or UKC Scheme for Post and Parcel Movements	0006, 0007, 0024

Declaration Category H8, I1 C&F, C21i and C21i EIDR NOP SPIMM and UKC [data sets](#) may only be used where expressly permitted by both the DE 1/10 [Procedure Code](#) (PC) and the DE 1/11 [Additional Procedure Code](#) (APC) completion instructions.

For example:

- The DE 1/10 PC 4000 permits the use of the C21i EIDR NOP data set, but
- The DE 1/11 APC 1EL states it is not available for use with that Declaration Category, then
- The Declaration Category C21i EIDR NOP may not be used.

Where more than one DE 1/11 APC is required for a specific goods item, all APCs must be permitted for use with the Declaration Category being used.

Refer to [Procedure Code](#) and [Additional Procedure Code](#) completion instructions for details.

For goods being removed from a Customs Warehouse (CW), Free Zone (FZ) or Freeport (FP):

All the items removed from a CW, FZ or FP customs site must:

- Be being removed from the same dispatching CW, FZ or FP customs site
- Have 07 or 40 as the first and second digit in DE 1/10 and
- Have as the third and fourth digit either: 71 if the goods are being removed from a CW or 78 if the goods are being removed from a FZ or FP customs site in DE 1/10.

For goods being entered to an Excise Warehouse (EW):

All the items being entered to an EW must:

- Be entered to the same EW and
- Have 07 as the first and second digit in DE 1/10.

Separate declarations and EIDR NOPs are required for goods destined for/ removed from different CWs, EWs, FZs or FP customs sites. The PC instructions explain these restrictions in more detail.

DE 1/11 Additional Procedure Code

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H8, I1 C&F, C21i and C21i EIDR NOP	an3 Union codes: a1 + an2 OR National codes: n1 + an2	NA	99x

This Data Element (DE) is mandatory in all instances.

All Declaration Categories:

Enter all required (3-digit) Additional Procedure Codes (APCs) from [SPIMM or UKC Scheme: Additional Procedure Codes](#). Use the [Index List for the 3-digit Additional Procedure Codes](#) and their completion instructions to assist in identifying the correct APCs to be used when completing the declaration, CCR or EIDR NOP.

Up to 99 APCs may be declared against each goods item in DE 1/11.

Declarants must follow the guidance on code compatibility in the [Category of Goods](#) guidance and the [APC Completion Instructions](#) to prevent incompatible codes being declared. Declaring incompatible codes will result in the rejection of a declaration, CCR or EIDR NOP.

Notes:

The use of an APC in this Data Element (DE) constitutes a formal declaration that the conditions of the relevant Regulations will be complied with and binds the legal declarant accordingly (including but not restricted to):

- Council Regulation (EU) No. 952/2013, hereafter referred to as the Code
- Commission Delegated Regulation (EU) No. 2015/2446
- Commission Implementing Regulation (EU) No. 2015/2447
- Commission Delegated Regulation (EU) No. 2023/1128 and
- Joint Committee Decision No. 1/2023, laying down arrangements relating to the Windsor Framework.

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

Representatives/ Agents must have prior written approval from the legal declarant (Holder of the Procedure) to enter goods to the additional procedure on their behalf and must ensure a copy of the declaration, CCR or EIDR NOP is returned to the Holder of the Procedure.

Additional Procedure Codes (APCs) and Declaration Categories:

Declaration Category H8, I1 C&F, C21i and C21i EIDR NOP SPIMM and UKC [data sets](#) may only be used where expressly permitted by both the DE 1/10 [Procedure Code](#) (PC) and the DE 1/11 [Additional Procedure Code](#) (APC) completion instructions.

For example:

- The DE 1/10 PC 4000 permits the use of the C21i EIDR NOP data set, but
- The DE 1/11 APC 1EL states it is not available for use with that Declaration Category, then
- The Declaration Category C21i EIDR NOP may not be used.

Where more than one DE 1/11 APC is required for a specific goods item, all APCs must be permitted for use with the Declaration Category being used.

Refer to [Procedure Code](#) and [Additional Procedure Code](#) completion instructions for details

For goods being removed from a Customs Warehouse (CW), Free Zone (FZ) or Freeport (FP):

All the items removed from a CW, FZ or FP customs site must:

- Be being removed from the same dispatching CW, FZ or FP customs site
- Have 07 or 40 as the first and second digit in DE 1/10 and
- Have as the third and fourth digit either: 71 if the goods are being removed from a CW or 78 if the goods are being removed from a FZ or FP customs site in DE 1/10.

For goods being entered to an Excise Warehouse (EW):

All the items being entered to an EW must:

- Be entered to the same EW and
- Have 07 as the first and second digit in DE 1/10.

Separate declarations and EIDR NOPs are required for goods destined for/ removed from different CWs, EWs, FZs or FP customs sites. The PC instructions explain these restrictions in more detail.

Group 2: References of Messages, Document, Certificates and Authorisations.**DE 2/1 Simplified Declaration/ Previous Documents**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H8, I1 C&F, C21i and C21i EIDR NOP	Document category: a1 + Previous document type: an..3 + Previous document reference: an..35 + Goods item identifier: n..3	9999x	99x

This Data Element (DE) is mandatory in all instances.

Additional Declaration Types (DE 1/2) C, F, J, K, Y and Z

For Simplified Declaration Procedure (SDP), Entry in Declarants Records (EIDR) and UKIMS EIDR, at least one Declaration Unique Consignment Reference (DUCR) number must be declared at header level in all instances

If a Supplementary Declaration (SDP, EIDR and UKIMS EIDR) covers more than one initial declaration, use the DUCR/ Part of the first initial declaration as the DUCR/Part for the Supplementary Declaration at header level. The DUCR/ Parts of each of the other initial declarations are to be declared as separate 'DCS' previous documents in DE 2/1, against the corresponding items at item level.

Additional Declaration Type (DE 1/2) Y.

If all goods items on the Supplementary Declaration relate to a single Simplified Declaration then enter 'YSDE' followed by the MRN of the Simplified Declaration once at header level.

If the Supplementary Declaration covers more than one Simplified Declaration then 'YSDE' followed by the MRN must be declared at item level.

Additional Declaration Type (DE 1/2) Z.

Enter 'YCLE' followed by the date of the entry in records. YCLE and the date should be declared once at header level in the date format: yyyyymmdd.

If 'YCLE' is declared at header level it must not also be declared at item level.

For removals from warehousing using simplified procedures: the DUCR to be declared, on the removal Supplementary Declaration, is the DUCR associated with the stock record for the removal of the goods. It should not be the DUCR used to originally enter the goods to warehouse.

All Declaration Categories:

This Data Element (DE) must always be completed to identify a previous declaration or previous document(s).

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

The [Procedure Code completion instructions](#) provide guidance on the codes expected to be used in specific circumstances for the procedure concerned. They are not a definitive guide however and should be read in conjunction with the full list provided in [Code List 1: Previous document codes for DE 2/1](#).

Each previous document entered in DE 2/1 is made up of four components:

First component: Document Category (a1).

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

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

For example: Y (used on Supplementary Declarations to represent simplified procedures).

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

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

Choose the appropriate code from the list in [Code List 1: Previous document codes for DE 2/1](#).

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

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

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

- The identification number or another recognisable reference of the document

For example, 20230501 (to represent the date of the entry in records).

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

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

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

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

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

The full code for DE 2/1 in this example would be YCLE20230501-2.

The item number to be declared in this component is the item number from the previous document. It is not the item number from the current declaration.

Notes:

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

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

If removed from warehousing (other than by EIDR/ UKIMS EIDR) or IP, insert the document identity (for example, MRN that entered the goods to that procedure).

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

Inventory Reference Numbers:

For inventory linked locations, enter 'ZMCR' at header level followed by the inventory reference number.

Electronic Licences, including Common Health Entry Documents (CHEDs):

Where an electronic licence is associated with a DUCR (for example DEFRA licences such as Common Health Entry Documents (CHEDs)), the DUCR must be declared in DE 2/1 at header level. To ensure successful matching, the DUCR entered to CDS must be exactly the same as the one entered on the electronic licence, including the use of the GB or XI EORI within the DUCR.

For details of which licence types require a DUCR to be provided, refer to [Code List 3C: Licence Types for DE 2/3](#).

Recommended Format of the DUCR

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

- 'Year' - is the year in which the DUCR was allocated. For example, '3' if allocated in 2023, '0' if allocated in 2020 and '1' if allocated in 2021. Therefore, for the year 2023, ensure the year component of the DUCR contains the single '3' digit and not '23'. In 2020, enter the year as a single '0' digit and not '20'.
- 'Country' - is the country where the DUCR was allocated. Where only a GB EORI is held, this should be 'GB'. Where an XI EORI is held, this should be 'XI'.
- 'EORI' - is the identity of the trader as known to HM Revenue & Customs (HMRC). In the UK this is the 12-character EORI number. This must be the EORI number of the simplified procedures authorised trader.
- '-' - is a dash.
- 'Reference' - is a unique series of characters that the trader, whose EORI number is included in the DUCR, devises and which provides an audit trail within traders' commercial records. This component of the DUCR is restricted to numbers, upper case letters and certain special characters.

An example DUCR is as follows: '3XI000000000000-12345'.

This example DUCR would have been issued in 2023, in NI, for an XI EORI number '000000000000' and with a trader reference number of '12345'.

If an electronic licence has been issued using a GB EORI, the DUCR must include the GB EORI regardless of whether an XI EORI is held, or vice versa.

DE 2/2 Additional Information

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H8, I1 C&F, C21i and C21i EIDR NOP	Coded version (Union codes): n1 + an4 OR (National codes): a1 + an4 OR Union/National code followed by a free text information: an..512	1x	99x

This Data Element (DE) is mandatory in all instances.

Only AI Code 'RRS01' may be declared at header level.

Declaration Category H8, I1 C&F and C21i EIDR NOP:

Additional Information (AI) Codes NIDOM and NIREM must be declared on every goods item.

Declaration Category C21i:

- Where Procedure Code (PC) 0006 or 0007 are declared in DE 1/10, Additional Information (AI) codes NIDOM and NIREM are both mandatory at item level in DE 2/2.
- Where PC 0024 is declared in DE 1/10, AI codes NIDOM, NIPAP and NIPNR are all mandatory at item level in DE 2/2.

Additional Declaration Types Y or Z (DE 1/2):

AI code 'RRS01' must not be declared in DE 2/2.

GVMS and non-GVMS shipments may be combined on a single Supplementary Declaration provided all other header level restrictions are met.

All Declaration Categories:

Refer to [Code List 2: Additional Information \(AI\) Codes for DE 2/2](#) for details of the codes which may be used, including any additional free text information which may be required by the specific AI codes. Up to 99 AI codes can be declared at item level in DE 2/2.

The [Procedure Code \(PC\)](#) and [Additional Procedure Codes \(APC\)](#) completion instructions provide guidance on the AI codes expected to be used in specific circumstances for the procedure concerned. They are not a definitive guide however and should be read in conjunction with the full list provided in [Code List 2: Additional Information \(AI\) Codes for DE 2/2](#).

Where the AI code completion instructions in [Procedure Code \(PC\)](#) and [Additional Procedure Codes \(APC\)](#) specify different instructions to the main AI code guidance in [Code List 2: Additional Information \(AI\) Codes for DE 2/2](#) the details specified in the [Procedure Code \(PC\)](#) and [Additional Procedure Codes \(APC\)](#) completion instructions take precedence.

Goods Vehicle Movement Service (GVMS):

With the exception of Supplementary Declarations (Additional Declaration Types Y and Z), where goods are being declared at a GVMS location (refer to [Code List 14: Goods Location Codes for DE 5/23](#)):

- A Goods Not Arrived (pre-lodged) Additional Declaration Type must be declared in DE 1/2 and Code 'RRS01' must be declared in DE 2/2 at header level.
- A Northern Ireland (NI) GVMS location code from [Code List 14: Goods Location Codes for DE 5/23](#) must be declared in DE 5/23.
- Goods being released on arrival in NI from GVMS and non GVMS locations must not be combined on a single standard declaration, CCR or EIDR NOP.

Northern Ireland Additional Information (AI) Codes

Where one of the following Procedure Codes (PCs) are declared in DE 1/10, enter AI Codes 'NIDOM' and 'NIREM' in DE 2/2 on every goods item: 0006, 0007, 0700, 0751, 0771, 0778, 4051, 4071 and 4078.

- AI Code 'NIDOM' must be entered as a declaration that the goods being moved from GB to NI have UK domestic status (for example, goods were produced in GB or have previously been released to Free Circulation in GB).
- AI Code 'NIREM' must be entered as a declaration that the goods being moved from GB to NI are 'Not at Risk' of onward movement to the EU as per the conditions laid out in Joint Committee Decision No. 1/2023 (Article 7(1)(a)(ii)).

Where PC 0024 is declared in DE 1/10, enter AI Codes 'NIDOM', 'NIPAP' and 'NIPNR' in DE 2/2 on the goods item when using the UK Carrier (UKC) Scheme.

- AI Code 'NIDOM' must be entered as a declaration that the goods being moved from GB to NI have UK domestic status (for example, goods were produced in GB or have previously been released to Free Circulation in GB).
- AI Code 'NIPAP' must be entered as a declaration that the goods are Business to Consumer (B2C), Consumer to Business (C2B), Consumer to Consumer (C2C), or a mix of these movement types.
- AI Code 'NIPNR' must be entered as a declaration that the goods being moved from GB to NI are 'Not at Risk' of onward movement to the EU as per the conditions laid out in Joint Committee Decision No. 1/2023 (Article 7(1)(a)(iii)).

Notes:

The following NI AI codes are not permitted on SPIMM or UKC declarations, CCR or EIDR NOP:

- NIIMP – Goods being imported from RoW into NI, or GB to NI where UK duties and taxes have not been paid. Includes goods imported for OSR into NI and movements to NI from SFTs.
- NIEXP – Use when goods are exported from NI to GB or RoW
- NIAID – Claim to waiver of EU duties for goods imported into NI from GB that are at risk of entering the EU
- NIHIS – Only to be used on instruction by HMRC
- NIPRO – Used when goods are being imported for commercial processing and should be treated as 'At Risk'
- NIQUO – Used to allow a UK Quota to be claimed on goods imported into NI from RoW where they would be at risk of entering the EU or claim an EU Quota on GB-NI movements

These may only be used with [Other NI Goods Movements](#).

DE 2/3 Documents produced, certificates and authorisations, additional references.

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H8, I1 C&F, C21i and C21i EIDR NOP	Document type (Union codes) a1 + an3 + OR (National codes): n1 + an3 + Document identifier and part: an..35 + (Document identifier: an..30, part: an..5) Document Status: a2 + Reason: an..35 + Issuing authority name: an..70 + Date of validity: n8 (yyyymmdd) + Measurement unit and qualifier, if applicable: an..4 + Quantity: n..16,6	NA	99x

This Data Element (DE) is mandatory in all instances.

At least one Document Code from the following list must also be provided on every goods item to evidence the direct transport of the goods from Great Britain (GB) to Northern Ireland (NI): Document Codes N703 – N821 or N933.

Where one of the following Procedure Codes (PCs) are declared in DE 1/10, enter Document Code '1UKI' in DE 2/3 followed by the UKIMS authorisation number: 0006, 0007, 0700, 0751, 0771, 0778, 4051, 4071 and 4078.

Where PC 0024 is declared in DE 1/10, enter Document Code '1PPS' in DE 2/3 followed by the UK Carrier (UKC) Scheme authorisation number.

Declaration Categories H8 only:

With the exception of Supplementary Declarations (Additional Declaration Types Y and Z) writing off details are only required where APCs 1EL or 1LG are declared in DE 1/11.

Declaration Categories I1C&F only:

Writing off details are only required where APCs 1EL or 1LG are declared in DE 1/11.

Additional Declaration Type Y (DE 1/2):

Where Additional Procedure Codes (APC) 1EL or 1LG are declared in DE 1/11: The licence and certificate document codes are not required on the Supplementary Declaration in DE 2/3.

All Declaration Categories:

This data element can only be declared at item level.

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

Where [Category 2 goods](#) are being declared, [Code List 3: Document Codes for DE 2/3](#) should be used with the [Northern Ireland Online Tariff](#) or [Trader Goods Profile \(TGP\)](#) to identify any specific documents, licences, certificates or authorisations that need to be declared, depending on the categorisation of the goods, to place the goods to their intended use or enter them to NI using SPIMM or UKC.

[Code List 3: Document Codes for DE 2/3](#) contains details of all documents and other reference codes which may be declared in this Data Element (DE), a description of their usage and provides guidance on the details to be declared against each code.

The [Procedure Code \(PC\)](#) and [Additional Procedure Codes \(APC\)](#) completion instructions provides guidance on the AI codes expected to be used in specific circumstances for the procedure concerned. They are not a definitive guide however and should be read in conjunction with the full list provided in [Code List 2: Additional Information \(AI\) Codes for DE 2/2](#).

Where the AI code completion instructions in [Procedure Code \(PC\)](#) and [Additional Procedure Codes \(APC\)](#) specify different instructions to the main AI code guidance in [Code List 2: Additional Information \(AI\) Codes for DE 2/2](#) the details specified in the [Procedure Code \(PC\)](#) and [Additional Procedure Codes \(APC\)](#) completion instructions take precedence.

Each document reference is made up of eight components: not all components are mandatory for all document codes.

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

The first component is a 4 figure Document Type Code. Refer to [Code List 3: Document Codes for DE 2/3](#) for a list of document codes which should be declared in specific circumstances. The Document Code should be read in conjunction with the [Data Element Completion Guide, Procedure Codes, and Additional Procedure Codes](#) and the [Northern Ireland Online Tariff](#) for information on which Document Codes should be used in order to declare specific commodities or use specific customs procedures.

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

The second component comprises of two sub-components.

Sub-component 1: Document Identifier (an..30).

This sub-component is the document identifier. This is the reference number, as specified against the document type code in [Code List 3: Document Codes for DE 2/3](#). This must identify the unique document, authorisation, licence or certificate being declared.

Sub-component 2: Multi Line Document (Document Part) (an..5) conditional, refer to the specific document code completion instructions for details.

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

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

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

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

For example: X0021234/16-3.

Third Component: Document Status Code (a2) conditional, refer to the specific document code completion instructions for details.

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

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

The specific document status codes which may be used with each document code is specified in [Code List 3: Document Codes for DE 2/3](#).

Certain document type codes (for example, authorisation numbers) will not usually require a status code to be declared and where applicable this is specified against the document code in [Code List 3: Document Codes for DE 2/3](#).

Other document codes may be restricted in the document status codes which may be used, these are specified in [Code List 3: Document Codes for DE 2/3](#).

A 'Document identifier' and 'Reason' must still be input when a waiver status code is used. When declaring a waiver this can be entered as, for example, 'Exempt' in each field.

Fourth component: Reason (an..35) conditional, refer to the specific document code completion instructions for details.

Enter a free text description of the Reason where required by the Document or Document Status Code. Where the import goods are subject to specific measures a Reason description should be entered in the fourth component of DE 2/3.

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

Fifth Component: Issuing Authority (an..70) conditional, refer to the specific document code completion instructions for details.

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

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

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

Seventh component: Measurement unit and qualifier, if applicable: an..4 + conditional, refer to the specific document code completion instructions for details.

This is only required where a specific quantity and measurement type has to be decremented against a specific document. For example, a licence has been issued for a total quantity of liquids in litres. If the licence has been issued with a monetary limit, enter the currency code in the seventh component.

Where the specific document requires a measurement unit and/ or qualifier to be declared, enter the appropriate code for the commodity's/ document's measurement unit type using the list provided in [Code List 18: Measurement unit codes for DE 2/3 and 4/4](#).

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

If no quantity or measurement unit/ qualifier is required, this Data Element (DE) should be left blank.

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

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

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

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

Authorisation for customs procedures.

All authorisations declared must have an XI country code prefix and be NI specific authorisations or approvals, with the exception of:

- Goods entered to a special procedure prior to the introduction of XI EORIs in CDS which are now being diverted to Free Circulation
- Certain transit authorisations
- Excise authorisations and approvals

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

Authorisations are declared as a document reference in DE 2/3, using a document code from the list in [Code List 3: Document Codes for DE 2/3](#). The authorisation should be declared in the format outlined in the example below which covers removals from a private Customs Warehouse using SPIMM and would require both the warehouse and UKIMS authorisation to be declared:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C517	XI	CWP	The customs warehouse authorisation number
1UKI	XI	UKIM	The UKIMS authorisation number

- Enter the authorisation document reference held to use a customs procedure:
- Document Code an4
- Country Code a2;
- Decision type an..4;
- Unique identifier for the decision an..29

The corresponding GB or XI EORI number of the authorisation holder must be declared against the appropriate authorisation type code in DE 3/39.

Authorisation document codes and authorisation holder GB or XI EORI numbers in DE 2/3 and DE 3/39 are only required where a full authorisation is held. They are not required where Authorisation by Declaration (AbD) is used.

The [Procedure Code \(PC\)](#) and [Additional Procedure Code \(APC\)](#) completion instructions provide guidance on the minimum authorisation document codes required to be used in specific circumstances for the procedure concerned. They are not a definitive guide however and should be read in conjunction with the full list provided in [Code List 3: Document Code for DE 2/3](#).

Documents, Licences and Certificates:

A list of the applicable licence types and the document code to be used for each type may be found in [Code List 3C: Licence Types for DE 2/3](#).

The list of applicable licence and certificate codes which may be used for imports can be found in [Code List 3: Document Codes for DE 2/3](#).

Where a Document Code from [Code List 3C: Licence Types for DE 2/3](#) is declared, the completion instructions for [Category 2](#) must be followed.

Licences and other Certificates:

Where the Document Code for the licence or certificate is listed in [Code List 3C: Licence Types for DE 2/3](#):

- A date of validity must always be declared. This must be the expiry date for the license or certificate.
- A DUCR must be declared in DE 2/1

Write-off Amounts:

With the exception of Supplementary Declarations (Additional Declaration Types Y and Z) writing off details are only required where APCs 1EL or 1LG are declared in DE 1/11.

When declaring an open licence in DE 2/3, a write off amount must be included in the seventh and eighth components. A recognised measurement unit should be declared followed by '0', for example, 'KGM0'.

Document Reference/Identifier and Part for Licences (second component).

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

The Document Reference for a licence is formatted: <country code> <licence type> <licence identifier> > -<Part>. The country code declared must match that on the actual licence.

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

< country code > For all UK government department/agency issued licences/AFCs/ permits enter 'GB' or 'XI'.

< licence type > as identified in [Code List 3: Document Codes for DE 2/3](#).

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

Status codes for Documents, Licences and Certificates:

The status code used must be permitted for the licence type and the commodity. The details of the specific status codes which may be used for each licence type will be specified against the relevant document code in [Code List 3: Document Codes for DE 2/3](#).

	Electronic	Paper (held by Trader): attached	Paper (held by Trader): not attached	Held by issuing authority
Part attribution, for instance, licence still valid and will be used in future.	EP	AP	UP	IP
Surrendered, for instance, licence still valid but will not be used in future.	ES	AS	US	IS
Exhausted, for instance, nil balance.	EE*	AE	UE	IE
Already attributed on Simplified Declaration.	EA	JA	UA	IA
'Late' declaration after licence removed from CDS.	EL			

*Status Code EE should only be used where the specific goods item exhausts the licence quantity.

DE 2/4 Reference Number/ UCR

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H8, I1 C&F, C21i and C21i EIDR NOP	an..35	1x	1x

This Data Element (DE) is optional and may be left blank.

Additional Declaration Types (DE 1/2) C, F, J, K, Y or Z:

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

All Declaration Categories:

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

Notes:

This Data Element can be declared once at header and item level.

DE 2/5 LRN

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H8, I1 C&F, C21i and C21i EIDR NOP	an..22	1x	N/A

This Data Element (DE) is mandatory in all instances.

All Declaration Categories:

The declarant must enter a reference number for the transaction. The Local Reference Number (LRN) must be:

- Unique to the transaction
- Within a 48-hour period
- For the submitting trader.

Any declarations, CCRs or EIDR NOPs submitted, within a 48-hour period by a user identity, with a duplicate LRN will be rejected.

DE 2/7 Identification of Warehouse

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H8, I1 C&F and C21i EIDR NOP	Warehouse type: a1 + Warehouse identifier: (including Country Code): an..35	1x	NA

This Data Element (DE) is only required when one of the following procedure codes are declared in DE 1/10: 0700, 0751, 0771, 0778, 4071 and 4078.

A separate customs declaration or EIDR NOP is required where the goods are being entered to or removed from different premises. For example, goods being removed from two different customs warehouses will require two separate customs declarations.

All Declaration Categories:

This Data Element (DE) is used to declare premises ID for goods being entered to or removed from a:

- Customs Warehouse (CW),
- Excise Warehouse (EW) or
- Free Zone (FZ) or Freeport (FP) customs site.

The premises declared in DE 2/7 must have been approved in Great Britain (GB) or Northern Ireland (NI). GB is only permitted for excise premises or goods entered to a special procedure prior to the introduction of XI EORIs in CDS, which are now being diverted to Free Circulation.

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

- Type
- Warehouse identifier including Country Code

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

First Component: Type (a1).

Enter, as appropriate, one of the following codes:

Code	Warehouse type
R	Public customs warehouse type I
U	Private customs warehouse
Y	Non-customs warehouse
Z	Free zone/ Freeport

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

The Warehouse Identifier consists of two parts:

- The Identification Number for the warehouse issued by the UK.
- The Country Code for the authorising country. GB may only be used for Excise premises or goods entered to a special procedure prior to the introduction of XI EORIs in CDS, which are now being diverted to Free Circulation (FC). All other premises must be declared using XI as the country Code.

In the UK:

- Customs Warehouses have a 7-digit reference.
- Excise Warehouses have a 13-digit reference.

Notes:

An example of a Customs Warehouse premises number is R1234567XI:

- Where R denotes a Type I public warehouse.
- 1234567 denotes the premises number for the warehouse.
- XI denotes a Northern Ireland approval.

An example of an Excise warehouse identity is YGB00001234567GB:

- Where Y denotes a non-customs warehouse.
- GB00001234567 is the 13-character excise warehouse premises number.
- GB may only be used for excise premises or goods entered to a special procedure prior to the introduction of XI EORIs in CDS, which are now being diverted to Free Circulation.

For goods being removed from a Customs Warehouse (CW), Free Zone (FZ) or Freeport (FP):

All the items removed from a CW, FZ or FP customs site must:

- Be being removed from the same dispatching CW, FZ or FP customs site
- Have 07 or 40 as the first and second digit in DE 1/10 and
- Have as the third and fourth digit either: 71 if the goods are being removed from a CW or 78 if the goods are being removed from a FZ or FP customs site in DE 1/10.

For goods being entered to an Excise Warehouse (EW):

All the items being entered to an EW must:

- Be entered to the same EW and
- Have 07 as the first and second digit in DE 1/10.

Separate declarations and EIDR NOPs are required for goods destined for/ removed from different CWs, EWs, FZs or FP customs sites. The PC instructions explain these restrictions in more detail.

Group 3: Parties.**DE 3/1 Exporter**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H8 and I1 C&F	Name: an..70 + Street and number: an..70 + Country: a2 + Postcode: an..9 + City: an..35	1x	1x

If a recognised GB or XI EORI is held it must be declared in DE 3/2. DE 3/1 must be left blank where an EORI is provided in DE 3/2.

All Declaration Categories:

Enter the Exporter's full name, address and postcode in DE 3/1.

The Exporter is defined as the party responsible for the exportation of the goods from Great Britain (GB) to Northern Ireland (NI) (the party named in the transport contract).

Name and Address:

In DE 3/1 enter the full name and address of the exporter, including the postcode.

If more than two parties are involved in the exportation of a goods item to NI, the party consigning the goods should be declared as the Exporter.

Notes:

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

Where individual goods items have different exporters, then:

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

DE 3/2 Exporter Identification Number

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H8 and I1 C&F	an..17	1x	1x

If a recognised GB or XI EORI is held it must be declared in DE 3/2. DE 3/1 must be left blank where an EORI is provided in DE 3/2.

All Declaration Categories:

Enter the Exporter's EORI number in DE 3/2.

The Exporter is defined as the party responsible for the exportation of the goods from Great Britain (GB) to Northern Ireland (NI) (the party named in the transport contract).

Notes:

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

DE 3/15 Importer Name and Address

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H8, I1 C&F, C21i and C21i EIDR NOP	Name: an..70 + Street and number: an..70 + Country: a2 + Postcode: an..9 + City: an..35	1x	NA

DE 3/15 is mandatory where a GB EORI is provided in DE 3/16.

Where one of the following Procedure Codes (PCs) are declared in DE 1/10, the Name and Address entered in DE 3/15 must be that of the UKIMS authorised party: 0006, 0007, 0700, 0751, 0771, 0778, 4051, 4071 and 4078.

Where PC 0024 is declared in DE 1/10, the Name and Address entered in DE 3/15 must be that of the UK Carrier (UKC) Scheme authorised party.

All Declaration Categories:**Name and Address**

Enter the full name and address of the importer, including the postcode, in DE 3/15.

The Importer Name and Address is mandatory in DE 3/15 where a GB EORI is declared in DE 3/16.

The importer is the party who makes, or on whose behalf, an import declaration, CCR or EIDR NOP is made. This must be the UKIMS or UKC authorised party.

Notes:

The importer may only be declared once at header level.

The only instance where DE 3/15 and DE 3/16 are both required to be completed when using SPIMM or UK Carrier (UKC) Scheme is when a GB EORI has been declared in DE 3/16.

DE 3/15 must be left blank where an XI EORI is provided in DE 3/16.

A GB EORI is permitted in DE 3/16 only when the UKIMS or UKC Scheme authorisation is held against the GB EORI of the importer. In no other circumstances may a GB EORI be declared in DE 3/16. Failure to declare the EORI of the UKIMS or UKC Scheme authorisation holder in DE 3/16 will lead to the declaration being rejected.

The instances in which a GB EORI is permitted does not affect the requirement to be established in NI.

Importer Establishment

The importer declared in DE 3/16 and DE 3/15 must be established in NI except where:

- The holder of the UKIMS or UKC Scheme authorisation being used to make SPIMM declaration, CCR or EIDR NOP is not established in NI.
 - Where the UKIMS or UKC Scheme authorisation holder declared is not established in NI: an indirect representative established in NI must be used and code '3' must be declared in DE 3/21.

- An exemption applies under Regulation (EU) No. 952/2013 (Article 170) and/or Regulation (EU) No. 2015/2446 (Articles 5 and 6) or a CCR is being submitted.
 - Where the importer is exempt from being established in NI, an indirect representative does not have to be appointed.

Removals from Customs Warehouses (CW), Free Zones (FZ) and Freeport (FP) Customs Sites:

When goods are being removed from a private CW and the UKIMS and CW authorisation are held against EORIs with different prefixes (GB or XI), the EORI of the UKIMS authorisation holder must be entered in DE 3/16 in all instances.

For example, if the UKIMS authorisation is held by the GB EORI of the importer, but the CW authorisation is held by the XI EORI, the EORI of the UKIMS authorisation holder must be declared in DE 3/16 and the EORI of the CW authorisation holder must be entered in DE 3/18 or DE 3/20.

Failure to declare the EORI of the UKIMS authorisation holder in DE 3/16 will lead to the declaration being rejected.

When goods are being removed from a NI FZ or FP Customs Site and the UKIMS and FZ or FP business authorisation are held against EORIs with different prefixes (GB or XI), the EORI of the UKIMS authorisation holder must be entered in DE 3/16 in all instances.

For example, the UKIMS authorisation is held by the GB EORI of the importer, but the FZ or FP business authorisation is held by the XI EORI, the EORI of the UKIMS authorisation holder must be declared in DE 3/16 and the EORI of the FZ or FP business authorisation holder must be entered in DE 3/18 or DE 3/20. Failure to declare the EORI of the UKIMS authorisation holder in DE 3/16 will lead to the declaration being rejected.

Import VAT.

An online Monthly Postponed Import VAT Statement (MPIVS) will not be generated when an H8 declaration is made. In the absence of an MPIVS, a copy of the declaration will need to be kept as evidence of the importation for Postponed VAT Accounting (PVA) purposes.

DE 3/16 Importer Identification Number

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H8, I1 C&F, C21i and C21i EIDR NOP	an..17	1x	NA

This Data Element (DE) is mandatory in all instances.

Where one of the following Procedure Codes (PCs) are declared in DE 1/10, the EORI number entered in DE 3/16 must be that of the UKIMS authorised party: 0006, 0007, 0700, 0751, 0771, 0778, 4051, 4071 and 4078.

Where PC 0024 is declared in DE 1/10, the EORI number entered in DE 3/16 must be that of the UK Carrier (UKC) Scheme authorised party.

DE 3/15 is mandatory where a GB EORI is provided in DE 3/16.

All Declaration Categories:

Enter the Importer's GB or XI EORI.

The Importer can only be declared once at header level.

DE 3/15 must be left blank where an XI EORI is provided in DE 3/16.

The Importer Name and Address is mandatory in DE 3/15 where a GB EORI is declared in DE 3/16.

The Importer is the party who makes, or on whose behalf, an import declaration, CCR or EIDR NOP is made. This must be the UKIMS or UKC authorised party.

Notes

The Importer may only be declared once at header level.

The only instance where DE 3/15 and DE 3/16 are both required to be completed when using SPIMM or UKC is when a GB EORI has been declared in DE 3/16.

DE 3/15 must be left blank where an XI EORI is provided in DE 3/16.

A GB EORI is permitted in DE 3/16 only when the UKIMS or UKC Scheme authorisation is held against the GB EORI of the Importer. In no other circumstances may a GB EORI be declared in DE 3/16. Failure to declare the EORI of the UKIMS or UKC Scheme authorisation holder in DE 3/16 will lead to the declaration being rejected.

The instances in which a GB EORI is permitted does not affect the requirement to be established in NI.

Importer Establishment

The Importer declared in DE 3/16 and DE 3/15 must be established in NI except where:

- The holder of the UKIMS or UKC Scheme authorisation being used to make SPIMM declaration, CCR or EIDR NOP is not established in NI.
 - Where the UKIMS or UKC Scheme authorisation holder declared is not established in NI: an indirect representative established in NI must be used and code '3' must be declared in DE 3/21.
- An exemption applies under Regulation (EU) No. 952/2013 (Article 170) and/or Regulation (EU) No. 2015/2446 (Articles 5 and 6) or a CCR is being submitted.
 - Where the importer is exempt from being established in NI, an indirect representative does not have to be appointed.

Removals from Customs Warehouses (CW), Free Zones (FZ) and Freeport (FP) Customs Sites:

- When goods are being removed from a private CW and the UKIMS and CW authorisation are held against EORIs with different prefixes (GB or XI), the EORI of the UKIMS authorisation holder must be entered in DE 3/16 in all instances.
- For example, if the UKIMS authorisation is held by the GB EORI of the importer, but the CW authorisation is held by the XI EORI, the EORI of the UKIMS authorisation holder must be declared in DE 3/16 and the EORI of the CW authorisation holder must be entered in DE 3/18 or DE 3/20. Failure to declare the EORI of the UKIMS authorisation holder in DE 3/16 will lead to the declaration being rejected.
- When goods are being removed from a NI FZ or FP Customs Site and the UKIMS and FZ or FP business authorisation are held against EORIs with different prefixes (GB or XI), the EORI of the UKIMS authorisation holder must be entered in DE 3/16 in all instances. For example, the UKIMS authorisation is held by the GB EORI of the importer, but the FZ or FP business authorisation is held by the XI EORI, the EORI of the UKIMS authorisation holder must be declared in DE 3/16 and the EORI of the FZ or FP business authorisation holder must be entered in DE 3/18 or DE 3/20. Failure to declare the EORI of the UKIMS authorisation holder in DE 3/16 will lead to the declaration being rejected.

Import VAT.

An online Monthly Postponed Import VAT Statement (MPIVS) will not be generated when an H8 declaration is made. In the absence of an MPIVS, a copy of the declaration will need to be kept as evidence of the importation for Postponed VAT Accounting (PVA) purposes.

DE 3/18 Declarant Identification Number

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H8, I1 C&F, C21i and C21i EIDR NOP	an..17	1x	NA

This Data Element (DE) is mandatory in all instances.

All Declaration Categories:

Enter the identification number (GB or XI EORI) of the Declarant in DE 3/18.

Notes:

This Data Element (DE) may only be declared once at header level.

A GB EORI is only permitted in DE 3/18 where the Declarant is also the special procedure authorisation holder and is diverting goods to Free Circulation that were previously entered to a special procedure prior to the introduction of XI EORIs in CDS.

In no other circumstances may a GB EORI be declared in DE 3/18. An XI EORI is required in all other instances. The instances in which a GB EORI may be declared in DE 3/18 does not affect the requirement for establishment in Northern Ireland (NI).

Representation

Where an Importer (DE 3/15 or DE 3/16) appoints a representative to submit the declaration, CCR or EIDR NOP on their behalf the representative's details must be declared in:

- DE 3/18 (Declarant) if the representative is submitting the declaration.
- DE 3/20 (Representative) if the representative has appointed a sub-agent to submit the declaration. The sub-agent's details must be entered in DE 3/18.

Self-Representation:

Where self-representation is used:

- The details entered in the Declarant (DE 3/18) and Importer (DE 3/16) data elements must be the same
- Additional Information (AI) code '00500' must be declared in DE 2/2
- DE 3/20 and DE 3/21 (Representative) should be left blank.
- The Importer must declare the GB or XI EORI that holds the UKIMS or UK Carrier (UKC) Scheme authorisation in DE 3/16.

Self-Representation cannot be used if the Importer declared in DE 3/15 and/or DE 3/16 is not established in NI.

Simplified Procedures Indirect Representatives:

Where a sub-agent is completing a:

- Simplified Declaration (Additional Declaration Types C or F in DE 1/2).
- Entry in Declarant's Records Notification of Presentation (EIDR NOP) (Additional Declaration Types J or K in DE 1/2) and/or
- Supplementary Declarations (Additional Declaration Types Y or Z in DE 1/2).

on behalf of a SDP, EIDR or UKIMS EIDR trader who is authorised for simplified procedures as an indirect representative, then:

- The Importer holding the UKIMS or UKC authorisation must be declared in DE 3/16 (Importer)
- The sub-agent's identity must be entered in DE 3/18 (Declarant's Identity) and
- The identity of the authorised trader for SDP, EIDR or UKIMS EIDR (the Indirect Representative) must be entered in DE 3/20 (Representative's Identification Number).

Declarant Establishment:

The party being declared in DE 3/18 must be established in NI, except where:

- An exemption applies under Regulation (EU) No. 952/2013 (Article 170) and/or Regulation (EU) No. 2015/2446 (Articles 5 and 6) or,
- A Customs Clearance Request (CCR) is being submitted (unless self-representation is being used) or,
- A sub-agent is being used to submit the declaration or,
- A customs representative established in NI is being used and acts on behalf of persons who are not required to be established.

DE 3/20 Representative Identification Number

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H8, I1 C&F, C21i and C21i EIDR NOP	an..17	1x	NA

A Representative should only be declared to CDS where, the Representative (party who will be responsible for the customs formalities), differs from the Declarant declared in DE 3/18.

All Declaration Categories:

Enter the EORI number of the Representative (as defined in Article 18 of the Union Customs Code, Regulation (EU) No. 952/2013) in DE 3/20 where required.

This data element may only be declared once at header level.

Representation:

Where an Importer (DE 3/15 or DE 3/16) appoints a representative to submit the declaration, CCR or EIDR NOP on their behalf the representative's details must be declared in:

- DE 3/18 (Declarant) if the representative is submitting the declaration.
- DE 3/20 (Representative) if the representative has appointed a sub-agent to submit the declaration. The sub-agent's details must be entered in DE 3/18.

If the importer has empowered the representative to act in a direct capacity, they must enter code '2' in DE 3/21 (Representative Status Code).

If the importer has empowered the representative to act in an indirect capacity, they must enter code '3' in DE 3/21 (Representative Status Code).

Representative Establishment:

Where the representative is being declared in DE 3/20, they must be established in Northern Ireland (NI) except where they are acting on behalf of persons who are not required to be established due to:

- An exemption applying under Regulation (EU) No. 952/2013 (Article 170) and/or Regulation (EU) No. 2015/2446 (Articles 5 and 6) or
- A Customs Clearance Request (CCR) being submitted.

DE 3/21 Representative Status Code

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H8, I1 C&F, C21i and C21i EIDR NOP	n1	1x	NA

Where self-representation is used, this Data Element (DE) must be left blank.

All Declaration Categories:

Enter the relevant code showing the status of the representative:

Code	Representation
2	Direct representation
3	Indirect representation

Any person may appoint a representative (agent) to perform the acts and formalities laid down by customs rules.

Representation

Where an Importer (DE 3/15 or DE 3/16) appoints a representative to submit the declaration, CCR or EIDR NOP on their behalf the representative's details must be declared in:

- DE 3/18 (Declarant) if the representative is submitting the declaration.
- DE 3/20 (Representative) if the representative has appointed a sub-agent to submit the declaration.

If the importer has empowered the representative to act in a direct capacity, they must enter code '2' in DE 3/21 (Representative Status Code).

If the importer has empowered the representative to act in an indirect capacity, they must enter code '3' in DE 3/21 (Representative Status Code).

Sub-agents

If a representative sub-contracts the completion of the declaration to a third party, the sub-agent submitting the declaration must declare their details in DE 3/18 (Declarant) and the details of the representative that employed them must be declared in DE 3/20 (Representative).

If the importer has empowered the representative to act in a direct capacity, the sub-agent must enter code '2' in DE 3/21 (Representative Status Code).

If the importer has empowered the representative to act in an indirect capacity, the sub-agent must enter code '3' in DE 3/21 (Representative Status Code).

The sub-agent does not have to be established in Northern Ireland (NI) in order to act as the submitter of the declaration.

Self-Representation:

Where self-representation is used:

- The details entered in the Declarant (DE 3/18) and Importer (DE 3/16) data elements must be the same
- Additional Information (AI) code '00500' must be declared in DE 2/2
- DE 3/20 and DE 3/21 (Representative) should be left blank.
- The Importer must declare the GB or XI EORI that holds the UKIMS or UK Carrier (UKC) Scheme authorisation in DE 3/16.

Self-Representation cannot be used if the Importer declared in DE 3/15 and/or DE 3/16 is not established in NI.

Representative Establishment

Where Codes '2' or '3' are declared, the Declarant (DE 3/18) or Representative (where declared in DE 3/20) must be established in NI except where the customs representative acts on behalf of persons who are not required to be established within NI (for example Transit).

Where the Importer holding the UKIMS or UKC Scheme authorisation is not established in NI, an Indirect Representative who is established in NI must be used, and code '3' must be declared in DE 3/21.

The instances in which a GB EORI is permitted does not affect the requirement for establishment in NI.

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

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

- The person lodging a customs declaration, EIDR NOP or Customs Clearance Request (CCR) in his or her own name or the person in whose name such a declaration, CCR or EIDR NOP is lodged.

Where the legal declarant (for example importer) is completing the declaration, CCR or EIDR NOP themselves under 'self-representation', they shall be liable for the content of all declarations, CCRs or EIDR NOPs being completed and submitted.

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

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

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

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

A customs representative shall be established within NI, except where the customs representative acts on behalf of persons who are not required to be established within NI (for example Transit).

DE 3/37 Additional Supply Chain Actor(s) Identification Number

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
I1 C&F	Role code: a..3 + Identifier: an..17	99x	99x

This Data Element (DE) is optional and may be left blank.

All Declaration Categories:

Where completed, enter the EORI number of the relevant party that fulfils the role listed in the table below.

This Data Element (DE) comprises of two components:

First Component: Role Code (a..3)

Enter the role code specifying their role in the supply chain.

The following parties can be declared:

Role Code	Party	Description
CS	Consolidator	Freight forwarder combining individual smaller consignments into a single larger consignment (in a consolidation process) that is sent to a counterpart who mirrors the consolidator's activity by dividing the consolidated consignment into its original components.
MF	Manufacturer	Party which manufactures goods.
FW	Freight Forwarder	Party undertaking forwarding of goods.
WH	Warehouse Keeper	Party taking responsibility for goods entered into a warehouse.

Second component: Identification number of the party (an..17).

Enter the GB or XI EORI number of the relevant party.

Notes:

Up to 99 separate instances may be declared in DE 3/37 at header level and item level.

DE 3/39 Holder of the Authorisation Identification Number

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H8, I1 C&F, C21i and C21i EIDR NOP	Authorisation type code: an..4 + Identifier: an..17	99x	NA

This Data Element (DE) is mandatory in all instances.

Declaration Categories H8, I1 C&F and C21i EIDR NOP only:

Enter the GB or XI EORI number of the UKIMS authorisation holder against Authorisation Type Code 'UKIM' in DE 3/39 on the declaration or EIDR NOP.

Declaration Category C21i:

Where Procedure Code (PC) 0006 or 0007 is declared in DE 1/10, enter the EORI number of the UKIMS authorisation holder against Authorisation Type Code 'UKIM' in DE 3/39 on the CCR.

Where PC 0024 is declared in DE 1/10, enter the EORI number of the UK Carrier (UKC) Scheme authorisation holder against Authorisation Type Code 'PUKC' in DE 3/39 on the CCR.

All Declaration Categories:

This Data Element (DE) should be used to declare the EORI number against the appropriate Authorisation Type Code for each type of authorisation required in order to declare the goods to the customs procedure concerned.

This Data Element (DE) comprises two components:

First Component: Authorisation type code (an..4).

Enter the type of authorisation using the relevant code from [Code List 4: Authorisation type codes for DE 3/39](#).

Second Component: Identifier (an..17)..

Enter the GB or XI EORI number of the authorised party.

Notes

Up to 99 separate instances may be declared in DE 3/39 at header level.

Whilst DE 3/39 is header level only, it may not have to apply equally to all items on a customs declaration, CCR or EIDR NOP.

The corresponding authorisation decision number must be declared in DE 2/3 against the appropriate document code. [Code List 4: Authorisation type codes for DE 3/39](#) contains the list of codes to be declared for this Data Element ((DE) for example, SDE to be declared when Simplified Declaration Procedure (SDP) Regular Use is being used).

The [Procedure Code \(PC\)](#) and [Additional Procedure Code \(APC\)](#) completion instructions provide guidance on the Authorisation Type Codes expected to be used in specific circumstances for the procedure concerned. They are not a definitive guide however and should be read in conjunction with the full list provided in [Code List 4: Authorisation type codes for DE 3/39](#).

The EORI numbers for the authorisation holders must have an XI country code prefix and relate to NI specific authorisations or approvals with the exception of:

- Certain transit authorisations where a specific legal exemption applies under Taxation (Cross-Border Trade) Act (TCTA) 2018 or Regulation (EU) No. 952/2013 (Article 170) and/or Regulation (EU) No. 2015/2446 (Articles 5 and 6);
- Goods entered to a special procedure prior to the introduction of XI EORIs in CDS which are now being diverted to Free Circulation (FC) and/or Home Use (HU);
- UKIMS authorisations and UKC Scheme authorisations or,
- Excise authorisations and approvals.

The circumstances in which a GB EORI is permitted in DE 3/39 do not affect the requirement for the importer declared in DE 3/16 to be the UKIMS or UKC Scheme authorisation holder. Failure to declare the EORI of the UKIMS or UKC Scheme authorisation holder in DE 3/16 will lead to the declaration being rejected.

DE 3/40 Additional Fiscal References Identification Number

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H8	Role code: an3 + VAT identification number: an..17	1x (PVA)	N/A

This Data Element (DE) is mandatory when Additional Procedure Code (APC) A04 or 1VW are declared on an H8 in DE 1/11 on at least one goods item. This Data Element (DE) may not be used in any other circumstances.

All Declaration Categories:

Only one instance may be declared at header level in DE 3/40 for Postponed VAT Accounting (PVA). Whilst DE 3/40 is header level only it does not have to apply equally to all items on a customs declaration.

This Data Element (DE) consists of two components:

First Component: Role code (an3).

The role code, in component one, is optional and is only required if needed by the Declarant's commercial software:

Role Code	Party	Description
FR1	Importer	The VAT registered importer in NI who is using PVA to account for the import VAT

Second Component: VAT identification number (an..17).

The second component is mandatory where APC A04 or 1VW is declared in DE 1/11 on an H8 on at least one goods item.

The Value Added Tax identification number is structured as follows:

Field	Content	Format
1	Country Code must be: GB or IM	a2
2	Enter the VAT registration number of the Importer.	an..15

Notes:**Postponed VAT Accounting (PVA):**

Postponed VAT Accounting may only be used on a declaration where the goods are being entered to home use following discharge from VAT only Inward Processing (IP) or removal from VAT only Customs Warehousing. APC A04 or 1VW must be declared in DE 1/11 on at least one goods item in order to be eligible to use PVA.

An online Monthly Postponed Import VAT Statement (MPIVS) will not be generated when an H8 declaration is made. In the absence of an MPIVS, a copy of the declaration will need to be kept as evidence of the importation for Postponed VAT Accounting (PVA) purposes.

Group 4: Valuation Information and Taxes.**DE 4/11 Total Amount Invoiced**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
I1 C&F	n..16,2	1x	NA

This Data Element (DE) is optional and should be left blank.

All Declaration Categories:

Enter the 'Total Amount Invoiced' (DE 4/11) for all goods items declared in the declaration. When DE 4/11 is completed:

- It must equal the sum total of all the amounts declared in DE 4/14.
- The values declared in DE 4/14 for each goods item must each use the same currency.
- The currency must match the currency used in DE 4/14 (Item Amount Invoiced)

If any goods item is declared using a different currency and DE 4/11 has been completed the declaration will be rejected.

For example:

- Item number 1 declares a value in Sterling (GBP) in DE 4/14 (Item Amount Invoiced).
- Item number 2 declares a value in Euros (EUR) in DE 4/14 (Item Amount Invoiced).
- DE 4/11 (Total Amount Invoiced) is completed in GBP.
- The declaration will be rejected if DE 4/11 is completed as the total value of item numbers 1 and 2 when they are added together by the system, will not match the value entered by the declarant in DE 4/11.

Notes:

Wherever a monetary amount is declared to CDS, a currency code must also be provided, refer to [Code List 9: Currency codes](#) for the list of codes to be used for each currency accepted by CDS.

Any decimal places declared (up to a maximum of 2 places) must be deducted from the total number of characters used in the data element. For example, if 2 decimal places are used, then only 14 whole numbers may be used in front of the decimal place.

CDS converts foreign currency amounts into sterling using stored rates of exchange. The rate of exchange used for this purpose is the rate in force on the day the declaration is accepted.

Rates of exchange for most foreign currencies used for customs purposes are published by HM Revenue and Customs (HMRC) monthly and apply from midnight on the last day of the month for use during the following month. For more information refer to the [rates of exchange to be used for customs purposes, including any changes in published rates](#).

Multiple Invoice Currencies:

Where the goods are invoiced in multiple currencies, the DE 4/14 (Item Amount Invoiced) of all goods items must be converted and entered in Sterling (GBP). DE 4/11 (Total Amount Invoiced) must also be declared in GBP.

DE 4/14 Item Amount Invoiced

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H8 and I1 C&F	n..16,2	NA	1x

Declaration Category H8:

This Data Element (DE) is mandatory in all instances.

Declaration Category I1 C&F:

When using any of the following APCs: 1EL or 1LG this Data Element (DE) is mandatory. In all other instances it may be left blank.

All Declaration Categories:

Enter the 'Item Amount Invoiced' for the goods item and the currency used to invoice the goods. The 'Item Amount Invoiced' should be completed with the invoice price for each goods item.

Where there is no invoice for the goods, declare an appropriate value for the goods, such as:

- Intrinsic commercial value of the goods
- Insurance value of the goods
- Value used for the comparable goods from previous shipments

Notes:

Wherever a monetary amount is declared to CDS, a currency code must also be provided, refer to [Code List 9: Currency codes](#) for the list of codes to be used for each currency accepted by CDS.

Any decimal places declared (up to a maximum of 2 places) must be deducted from the total number of characters used in the data element. For example, if 2 decimal places are used, then only 14 whole numbers may be used in front of the decimal place.

CDS converts foreign currency amounts into sterling using stored rates of exchange. The rate of exchange used for this purpose is the rate in force on the day the declaration is accepted.

Rates of exchange for most foreign currencies used for customs purposes are published by HM Revenue and Customs (HMRC) monthly and apply from midnight on the last day of the month for use during the following month. For more information refer to the [rates of exchange to be used for customs purposes, including any changes in published rates](#).

Multiple Invoice Currencies:

Where the goods are invoiced in multiple currencies, the DE 4/14 (Item Amount Invoiced) of all goods items must be converted and entered in Sterling (GBP). DE 4/11 (Total Amount Invoiced) must also be declared in GBP.

Group 5: Dates, Times, Periods, Places, Countries and Regions.**DE 5/8 Country of Destination Code**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H8	a2	1x	NA

This Data Element (DE) is mandatory in all instances.

All Declaration Categories:

Enter code 'GB' in DE 5/8 in all instances.

Notes:

The Destination Country must always be Northern Ireland (NI).

By declaring the goods using SPIMM, the Region of Destination will be deemed to be NI. For the purposes of an import declaration, NI is represented by the country code 'GB'.

DE 5/15 Country of Origin

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H8 and I1 C&F	a2	NA	1x

Declaration Category H8:

This Data Element (DE) is mandatory in all instances.

Declaration Category I1 C&F:

When using any of the following APCs: 1EL or 1LG this Data Element (DE) is mandatory. In all other instances it may be left blank.

All Declaration Categories:

Enter the code for the country of origin of the goods from the list of codes shown in [Code List 11: Country codes](#) (as determined by Article 60(2) of the Code).

Notes:**Article 60(2) of the Code.**

Goods whose production involved more than one country or territory shall be deemed to originate in the country or territory where they underwent their last, substantial, economically justified processing or working in an undertaking equipped for that purpose, resulting in the manufacture of a new product or representing an important stage of manufacture.

DE 5/23 Location of Goods

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H8, I1 C&F, C21i and C21i EIDR NOP	Country: a2 + Type of location: a1 + Qualifier of the identification: a1 + <u>Coded</u> Identification of location an..35 + Additional identifier n..3	1x	NA

This Data Element (DE) is mandatory in all instances.

Additional Declaration Types Y or Z (DE 1/2):

On Supplementary Declarations, enter code 'GBBYUKIM' followed by the UKIMS authorisation number in DE 5/23 in all instances.

Additional Information (AI) code 'RRS01' must not be declared in DE 2/2.

GVMS and non-GVMS shipments may be combined on a single Supplementary Declaration provided all other header level restrictions are met.

All Declaration Categories:

The location code declared must always be in Northern Ireland (NI) and must use the country code of 'GB'.

Using the relevant codes from [Code List 14: Goods location codes for DE 5/23](#), enter the code that applies to where the goods are located at the time they are declared and available for examination purposes.

Details of the codes which may be declared in DE 5/23 for each particular type of location may be found in [Code List 14: Goods location codes for DE 5/23](#).

The Goods Location Codes specified in [Code List 14: Goods location codes for DE 5/23](#) (excluding [Code List 14i: GB place names and UN/LOCODE codes](#)) should be declared in DE 5/23 unless the DE 1/10 Procedure Code (PC) specifies otherwise. Refer to [Procedure Codes \(PCs\)](#) for details.

The [Code List 14i: GB place names and UN/LOCODE codes](#) must only be used where specified by the particular [Procedure Codes \(PCs\)](#) completion instructions.

Goods Vehicle Movement Service (GVMS):

With the exception of Supplementary Declarations (Additional Declaration Types Y and Z), where goods are being declared at a GVMS location (refer to [Code List 14S: Goods Vehicle Movement Service code for DE 5/23](#)):

- A Goods Not Arrived (pre-lodged) Additional Declaration Type must be declared in DE 1/2 and Code 'RRS01' must be declared in DE 2/2 at header level.
- A NI GVMS location code from [Code List 14S: Goods Vehicle Movement Service codes for DE 5/23](#) must be declared in DE 5/23.
- Goods being released on arrival in NI from GVMS and non GVMS locations must not be combined on a single standard declaration, CCR or EIDR NOP.

Notes:

For the purposes of SPIMM and UK Carrier (UKC) Scheme movements, NI is represented by the country code 'GB'.

DE 5/27 Supervising Customs Office

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H8, I1 C&F, C21i and C21i EIDR NOP	an8	1x	NA

This Data Element (DE) is only required when one of the following procedure codes are declared in DE 1/10: 0007, 0024, 0700, 0751, 0771, 0778, 4051, 4071 and 4078.

All Declaration Categories:

Where this Data Element (DE) is required by the DE 1/10 (Procedure Code), enter code 'GBBEL004' as the supervising office code for UKIMS and the UK Carrier (UKC) Scheme.

Notes

No other supervising office code is permitted to be declared when using SPIMM or UKC.

Group 6: Goods Identification.**DE 6/1 Net Mass**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H8 and I1 C&F	n..16,6	NA	1x

Declaration Categories H8 only:

When using any of the following APCs: 1EL or 1LG this Data Element (DE) is mandatory. In all other instances it may be left blank.

This Data Element (DE) is not required when code Y is declared in DE 1/2.

Declaration Categories I1C&F only:

When using any of the following APCs: 1EL or 1LG this Data Element (DE) is mandatory. In all other instances it may be left blank.

All Declaration Categories:

Enter, up to 6 decimal places, the net mass in kilograms of the goods items being declared. The net mass is the weight of the goods themselves without any packaging.

Where a net mass greater than 1 kg includes a fraction of a unit (kg), it may be rounded off in the following manner:

- From 0.001 to 0.499: rounding down to the nearest kg,
- From 0.5 to 0.999: rounding up to the nearest kg.

A net mass of less than 1 kg should be entered as '0' followed by a number of decimals up to 6, discarding all '0' at the end of the quantity (for example, 0.123 for a package of 123 grams, 0.00304 for a package of 3 grams and 40 milligrams or 0.000654 for a package of 654 milligrams).

Notes:

The net mass is the weight of the goods themselves without any packaging.

'Packaging' means materials and components used in any packaging operation to wrap, contain and protect articles or substances during transport. The various kinds of packages whose weight is not included in the net mass (based on the fact that they are used only for transport).

The term 'package' includes all articles used and, in particular, holders used as external or internal coverings for goods, holders on which goods are rolled, wound or attached, containers (other than those defined in international conventions) and receptacles. The term excludes means of transport and articles of transport equipment such as pallets and freight containers.

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

DE 6/2 Supplementary Units

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H8 and I1 C&F	n..16,6	NA	1x

Declaration Categories H8:

When using any of the following APCs: 1EL or 1LG this Data Element (DE) is mandatory (as required by the commodity code). In all other instances it may be left blank.

This DE is not required when code Y is declared in DE 1/2.

Declaration Categories I1 C&F:

When using any of the following APCs: 1EL or 1LG this Data Element (DE) is mandatory (as required by the commodity code). In all other instances it may be left blank.

All Declaration Categories:

For each individual goods item being declared:

This Data Element (DE) is only required where the goods are [Category 2](#) and all of the 10-digit commodity codes listed in the [Northern Ireland Online Tariff](#) or [Trader Goods Profile \(TGP\)](#) under the 8-digit commodity code require a supplementary unit and it is the same unit type that applies to all.

For example:

- 8-digit commodity code 39211310 has two 10-digit subheadings below it ending in 20 or 90.
- Only the subheading ending in 20 requires a supplementary unit. The subheading ending in 90 has no supplementary unit requirements.
- If the 8- digit commodity code 39211310 was being declared in DE 6/14 a supplementary unit would not be required as both subheadings do not have the same supplementary unit requirement.

Notes:

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

DE 6/5 Gross Mass

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H8, I1 C&F, C21i and C21i EIDR NOP	n..16,6	1x	1x

Declaration categories H8 and I1 C&F:

This Data Element (DE) is mandatory in all instances.

Declaration Category C21i:

This Data Element (DE) may be left blank where Procedure Code 0024 is declared in DE 1/10.

Declaration Category C21i EIDR NOP:

This Data Element (DE) is mandatory where code 'J' is declared in DE 1/2.

This Data Element (DE) may be left blank where code 'K' is declared in DE 1/2.

All Declaration Categories:

Where this Data Element (DE) is required, enter the gross mass, expressed in kilograms, for the goods being declared.

When the weight of the pallets is included in the transport documents, the weight of the pallets shall also be included in the calculation of the gross mass, except for the following cases:

- The pallet forms a separate item on the customs declaration.
- The import licence is based on the gross weight of the goods.

Notes:

The gross mass is the total weight of the goods and packaging but excluding containers and any other transport equipment.

Where a gross mass greater than 1 kg includes a fraction of a unit (kg), it may be rounded off in the following manner:

- From 0.001 to 0.499: rounding down to the nearest kg,
- From 0.5 to 0.999: rounding up to the nearest kg.

A gross mass of less than 1 kg should be entered as '0' followed by a number of decimals up to 6, discarding all '0' at the end of the quantity (for example 0.123 for a package of 123 grams, 0.00304 for a package of 3 grams and 40 milligrams or. 0.000654 for a package of 654 milligrams).

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

DE 6/8 Description of Goods

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H8, I1 C&F, C21i and C21iEIDR NOP	an..512	NA	1x

Enter a description of the goods which is specific enough to allow the unambiguous identification, classification and examination of good as required by the [Category of Goods](#) and the length of the commodity code (where required) in DE 6/14.

Declaration Categories H8

The goods description should be sufficiently precise to match the 6-digit commodity code declared in DE 6/14 when using Additional Procedure Code (APC) 1SG.

The goods description should be sufficiently precise to match the 8-digit commodity code declared in DE 6/14 when using APC 1EL, 1EN or 1LG.

Declaration Categories I1 C&F

The goods description should be sufficiently precise to match the 6-digit commodity code declared in DE 6/14 when using Additional Procedure Code (APC) 1SG.

The goods description should be sufficiently precise to match the 8-digit commodity code declared in DE 6/14 when using APC 1EL, 1EN or 1LG.

Declaration Category C21i:

This Data Element may be left blank where Procedure Code (PC) 0024 is declared in DE 1/10.

The goods description must be sufficiently precise to support the classification of the entire consignment being removed from the inventory as required by the [Category of Goods](#).

Declaration Category C21i EIDR NOP:

The goods description must be sufficiently precise to support the classification of the entire consignment being removed from the inventory as required by the [Category of Goods](#).

When using Additional Procedure Code (APC) 1EN the goods description must be sufficiently precise to match the 8-digit commodity code entered in DE 6/14.

For goods removed from a Customs Warehouse (CW), Free Zone (FZ) or Freeport (FP) customs site in SPIMM:

The relevant stock numbers must be included as part of the plain language description of the goods.

Notes:

Where the commodity code is being populated using the [Trader Goods Profile \(TGP\)](#), the 'Description of Goods' provided in DE 6/8 must match the description in the goods profile held in the TGP to enable classification to take place.

In all cases, the use of general terms (for instance, 'consolidated', 'general cargo', 'parts' or 'freight of all kinds') are not sufficiently precise descriptions and must not be declared.

A non-exhaustive list of general terms and descriptions which are not acceptable is published by the Commission and may be found [here](#).

If the goods described under each item do not comprise the whole contents of a package, container or trailer this should be made clear by adding the words 'part case', 'part container', 'part trailer' at the end of the description of the goods.

A description of the goods sufficiently precise enough to allow classification does not mean copying out the full description as set out in the tariff.

For example, 'magnesium potassium sulphate' (heading 3104 commodity code 310490) should be described in those terms and not as 'other mineral or chemical fertilisers, potassic'.

DE 6/9 Type of Packages

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
I1 C&F and C21i EIDR NOP	an..2	NA	99x

Declaration Category I1 C&F:

This Data Element (DE) is mandatory in all instances.

Declaration Category C21i EIDR NOP:

This Data Element (DE) is mandatory where code 'J' is declared in DE 1/2.

This Data Element (DE) may be left blank where code 'K' is declared in DE 1/2.

All Declaration Categories:

Enter the code specifying the type of package from the list in [Code List 16: Package type codes for DE 6/9](#).

The package type code of the smallest external packing unit is to be declared in accordance with [UN/ECE recommendation 21](#).

The smallest external packaging is defined as being the one in which the goods are packaged in such a way that they cannot be divided without first undoing the packing.

If the goods are packaged in several packages of different types, the data element can be repeated up to 99 times for a single goods item.

Bulk Traffic:

Use the appropriate package type for the bulk commodity from the list provided in [Code List 16: Package type codes for DE 6/9](#).

Notes:*Examples:*

For beer, the packaging might be the crate or carton and not the bottle in which the beer is contained, if the crate is the smallest external package type used.

If the goods are contained immediately within cartons contained on a pallet (for example, books), the pallet should be declared.

For a single consignment in one or a number of containers, the containers themselves can be deemed to be the outer packaging. If the goods are declared as packaged in containers, then the following details should be declared, as required by the Declaration Category being used:

- Package Type Code (in DE 6/9 Package Type): CN
- Quantity (in DE 6/10 (Number of packages): Number of Containers
- Marks (in DE 6/11 Shipping Marks): Container numbers
- Container numbers (in DE 7/10): Container Identification numbers.

In effect, in this example, the container number(s) will be the marks and need only be entered as container details but with reference to this entered in the shipping marks data element, for example 'Package type CN – see container ID details entered'.

DE 6/10 Number of Packages

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H8, I1 C&F, C21i and C21i EIDR NOP	n..8	NA	99x

Declaration categories H8, I1 C&F and C21i:

This Data Element (DE) is mandatory in all instances.

Declaration Category C21i EIDR NOP:

This Data Element (DE) is mandatory where code 'J' is declared in DE 1/2.

This Data Element (DE) may be left blank where code 'K' is declared in DE 1/2.

All Declaration Categories:

Enter the number of packages making up the consignment covered by the declaration, CCR or EIDR NOP based on the smallest external packing unit.

This is the number of individual items packaged in such a way that they cannot be divided without first undoing the packing, or the number of pieces, if unpackaged.

If the goods are packaged in several packages of different type, the data element can be repeated up to 99 times for a single goods item.

For unpackaged goods (non-bulk items):

Enter the number of pieces.

Bulk Traffic:

The number of packages associated with each bulked goods item should be determined using the examples below.

Type of bulk movement	Quantity to be entered	Example commodities
Loose bulk.	1	Grain, oil, loose conglomerates.
Imports of energy through a fixed energy installation.	0	Electricity or gas.
Break bulk consignments.	Enter the number of separately (packaged) units for example, number of timber bundles or number of cars.	Bundles of timber, cars, mail bags.

For bulk traffic, enter 'Loose Bulk' or 'Break Bulk' in the shipping marks data element (DE 6/11) as required by the Declaration Category.

Combined Packaging:

If goods are packaged in such a way that goods belonging to more than one goods item are packaged together, then the actual number of these packages is entered on the first goods item and for the other goods items, the number of packages declared should be '0'.

DE 6/11 Shipping Marks

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
I1 C&F	an..512	NA	99x

This Data Element (DE) is mandatory in all instances.

All Declaration Categories:

Enter a free text description of any marks and numbers on transport units or packages.

Where there is one common identifying number for all of the packaging then only this number need be entered.

For unpackaged goods, enter 'Unpackaged'.

Where goods are containerised, the container number can replace the shipping marks. It can be used as the reference number in both DE 6/11 (Shipping Marks) and DE 7/10 (Container Identification Number) as required by the Declaration Category being used.

Bulk Traffic:

For bulk traffic, enter 'Loose Bulk' or 'Break Bulk' in the shipping marks data element.

Notes:

This Data Element (DE) may be used up to 99 times at item level.

A UCR or references used in the transport document (which allow the unambiguous identification of all packages in the consignment) may also be used instead of the shipping marks.

If there is insufficient space to record all the information, create another set of package details with the same kind of 'Package Type' code.

DE 6/13 CUS Code for Chemicals

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
I1 C&F	an8	NA	1x

This Data Element (DE) is optional and may be left blank.

All Declaration Categories:

The CUS number is the identification number assigned to chemical products in the [European Customs Inventory of Chemical Substances \(ECICS\) database](#).

Notes:

When the declarant provides the CUS code for chemical substances and preparations, a less specific description of goods may be used or the CUS code may be declared in DE 6/8 as the Description of Goods.

General Commodity Code Notes.

The use of a commodity code constitutes a legal declaration as to the nature of the goods and is a core determinant of the import formalities and commercial policy measures to which the goods will be subjected.

Failure to declare the correct commodity code may render the legal declarant liable to penalties or other sanctions under the applicable legislation.

Information and guidance on selecting the correct commodity codes may be found in the [Northern Ireland Online Tariff](#). The length of the code to be declared varies according to the Additional Procedure Code (APC) declared in DE 1/11 and the Declaration Category being used.

Any Binding Tariff Information (BTI) Reference Number held for the goods described should be entered in DE 2/3, against Document Code C626 (refer to [Code List 3: Document Codes for DE 2/3](#)) and the EORI number of the holder of the BTI should be entered against code BTI in DE 3/39 ([Code List 4: Authorisation type codes for DE 3/39](#)).

DE 6/14 Commodity Code - Combined Nomenclature Code

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H8, I1 C&F and C21i EIDR NOP	an..8	NA	1x

Declaration Category H8:

This Data Element (DE) is mandatory and must be declared in all instances.

The commodity code should be declared with 6-digits in DE 6/14 when using Additional Procedure Code (APC) 1SG.

The commodity code should be declared with 8-digits in DE 6/14 when using APC 1EL, 1EN or 1LG.

Declaration Category I1 C&F:

When using any of the following APCs: 1EL, 1EN or 1LG, this Data Element (DE) is mandatory and the commodity code must be declared with 8-digits in DE 6/14. In all other instances this Data Element (DE) may be left blank.

Declaration Category C21i EIDR NOP:

When using Additional Procedure Code (APC) 1EN the commodity code is mandatory and must be declared with 8-digits in DE 6/14. In all other instances this Data Element (DE) may be left blank.

All Declaration Categories:

Enter the commodity code for the goods item to the required number of digits according to the:

- Goods Category
- APC declared in DE 1/11,
- Declaration Category being used.

Notes:

The [Category of Goods](#) guidance must be consulted to ensure the type of goods are eligible to be declared using SPIMM or UK Carrier (UKC) Scheme and whether the [Category 2 Goods](#) or [Standard Goods](#) (also referred to as Category 3) rules should be followed, including whether any supporting documentation needs to be declared. [Category 1 Goods](#) cannot be declared using SPIMM or UKC.

The [Northern Ireland Online Tariff](#) or [Trader Goods Profile \(TGP\)](#) should then be consulted to find the commodity code to be used for the goods being declared and identify any specific tariff measures or document codes which may apply to the commodity code, depending on their categorisation.

DE 6/15 Commodity Code: TARIC code

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
I1 C&F	an2	NA	1x

Declaration Category I1 C&F:

When using Additional Procedure Codes (APCs) 1EL, 1EN or 1LG this Data Element (DE) is mandatory. In all other instances this Data Element (DE) may be left blank.

All Declaration Categories:

Enter the 2-digit TARIC code.

Notes:

The [Category of Goods](#) guidance must be consulted to ensure the type of goods are eligible to be declared using SPIMM or UK Carrier (UKC) Scheme and whether the [Category 2 Goods](#) or [Standard Goods](#) (also referred to as Category 3) rules should be followed, including whether any supporting documentation needs to be declared. [Category 1 Goods](#) cannot be declared using SPIMM or UKC.

The [Northern Ireland Online Tariff](#) or [Trader Goods Profile \(TGP\)](#) should then be consulted to find the commodity code to be used for the goods being declared and identify any specific tariff measures or document codes which may apply to the commodity code, depending on their categorisation.

DE 6/16 Commodity Code: TARIC Additional Code

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
I1 C&F	an4	NA	99x

Declaration Category I1 C&F:

When using Additional Procedure Codes (APCs) 1EL, 1EN or 1LG this Data Element (DE) is mandatory (as required by the commodity code). In all other instances this Data Element (DE) may be left blank.

All Declaration Categories:

Enter any 'TARIC Additional Code' for the goods being declared as set out in the [Northern Ireland Online Tariff](#). If no 'TARIC Additional Code' is required, leave blank.

Notes:

Up to 99 'TARIC Additional Codes' may be entered at item level.

Where the goods require a Meursing TARIC Additional Code, only one Meursing code may be declared for a single goods item.

Other types of TARIC Additional Code may still be declared (where required).

The [Category of Goods](#) guidance must be consulted to ensure the type of goods are eligible to be declared using SPIMM or UK Carrier (UKC) Scheme and whether the [Category 2 Goods](#) or [Standard Goods](#) (also referred to as Category 3) rules should be followed, including whether any supporting documentation needs to be declared. [Category 1 Goods](#) cannot be declared using SPIMM or UKC.

The [Northern Ireland Online Tariff](#) or [Trader Goods Profile \(TGP\)](#) should then be consulted to find the commodity code to be used for the goods being declared and identify any specific tariff measures or document codes which may apply to the commodity code, depending on their categorisation.

Group 7: Transport Information (Modes, Means and Equipment).**DE 7/4 Mode of Transport at the Border**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H8, I1 C&F, C21i and C21i EIDR NOP	n1	1x	NA

This Data Element (DE) is mandatory in all instances.

All Declaration Categories:

Enter the relevant code from the list below for the active mode of transport used to arrive the goods in Northern Ireland (NI).

Mode of transport	Code
Maritime (Sea) transport	1
Rail transport	2
Road transport	3
Air transport	4
Postal (Mail) consignment (refer to below)	5
Roll-on Roll- off (RoRo)	6
Fixed transport installations	7
Inland waterway transport	8
Mode unknown (for instance, own propulsion)	9

Notes:

Code '5' should only be used for goods handled by the authorised postal operator which is governed by the Universal Postal Union - for instance, Royal Mail Group. The 'actual' mode of transport should be used for all other goods.

Code '6' should be declared for RoRo movements. The active means of transport would be defined as the RoRo ferry and would not be Road. Code '3' must not be used.

When code '7' is used, document code N760 for multimodal/mixed transport must be entered in DE 2/3 as the direct transport document used.

DE 7/10 Container Identification Number

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
I1 C&F and C21i EIDR NOP	an..17	9999x	NA

This Data Element only requires completion when goods are containerised or if it is not known whether the goods are containerised at the time the customs declaration or EIDR NOP is pre-lodged.

All Declaration Categories:

Enter the marks (letters and/or numbers) which identify the transport container.

If the exact container number details are not available when the declaration is pre-lodged, 'unknown' may be entered. The details must be entered prior to arrival in Northern Ireland (NI) using standard amendment procedures.

Where goods items on the declaration are packed into different containers, DE 7/10 must be completed with each of the individual container numbers at header level.

Notes:

Refer to DE 6/9 for the codes required for different container types.

The [UN/ECE recommendation 21](#) includes definitions for different types of containers, a summary of the most common types follows:

Air Transport:

In the air mode, containers are special boxes to carry freight, strengthened and allowing horizontal or vertical transfers.

Swap bodies and semi-trailers:

In the context of this Data Element (DE), the swap bodies and semi-trailers used for road and rail transport shall be considered as containers.

If applicable, for containers covered by the standard ISO 6346, the identifier (prefix) allocated by the International Bureau of Containers and Intermodal Transport (BIC) shall also be provided in addition to the container identification number.

For swap bodies and semi-trailers, the ILU (Intermodal Loading Units) code as introduced by the European EN 13044 standard shall be used.

Modes of transport other than air:

For modes of transport other than air, a container is a special box to carry freight, strengthened and stackable and allowing horizontal or vertical transfers.

Notes:

The term container covers:

- Large, re-usable containers, for example, ISO types designed to be transported by road, rail, sea, or air.
- Smaller re-usable types of containers of an internal volume of a cubic metre or more designed to be transported by road, rail, sea or air and capable of specialized handling without unloading.
- Specialized re-usable containers designed to be used for the particular goods and transported by road, rail, sea or air.
- Goods are to be regarded as containerised even when a container is mounted on a road vehicle or rail wagon.