

Code	Description and Usage of Code	Details to be entered on the declaration or clearance request	Import/ Export/ Both
AGGTA	Goods entered to Temporary Admission (TA) where the individually released products are being declared as a single goods item on an Aggregated Supplementary Declaration. Use this AI code only when Procedure Codes 5300, 5353, 5371, 5378 are being used with an Aggregated supplementary declaration. Note: AI code AGGTA is only required on a single goods item.	Enter: The total number of individual goods movements being included in the aggregated supplementary declaration. For example AGGTA 15. This indicates that 15 different I1 C&Fs are being included within the aggregated supplementary declaration.	Imports
ARPEN	Free Circulation goods entered into Temporary Admission (TA) in Northern Ireland (NI) whilst the 'At Risk' status of the goods is being determined (Committee Decision (EU) No. 1/2023, laying down arrangements relating to the Windsor Framework). Use this AI code only when Procedure Codes 5300, 5353, 5371, 5378 are being used to enter goods into Temporary Admission while the 'at risk' status of the goods is being determined. Note: AI code NIDOM must also be declared on all goods items ARPEN is declared on.	-	Imports
ABDIN	Entry into a special procedure using Authorisation by Declaration	Enter the details of the special procedure the goods are being entered into	Import
AUC01	To be used by EIDR authorised auction houses only: To be used to declare the date of auction sale (tax point) and the hammer price for revenue calculation purposes.	Enter the date the goods were sold at auction followed by the hammer price.	Import
AUC02	To be used by authorised auction houses only: Used to declare the date of auction sale which establishes the due date for the export supplementary declaration	Enter the date the goods were sold at auction, for export purposes	Export
GEN21	Authorisation by Customs Declaration users only. Only to be completed where the party using the Temporary Admission goods is not the importer (DE 3/15 or 3/16).	Enter the name and address details of the party using the goods.	Import
GEN24	Temporary Admission: Goods for approval. Enter the details of the prospective buyer of the goods where different from the importer (DE 3/15 or 3/16). See Additional Procedure Code D24.	Enter the name and address of the prospective buyer of the goods.	Import
GEN27	Holders of a full Temporary Admission authorisation only. Only to be completed where the person using the goods is not the Temporary Admission authorisation holder (DE 3/16 and 3/39).	Enter the name and address details of the party using the goods.	Import
GEN28	Temporary Admissions: State how long the goods will be used and the intended date for re-exportation. See Additional Procedure Codes (DE 1/11) D01-D13, D15-D22, D25-D26, D28-D30, and DE 1/11 Additional Procedure Codes for C21i: 50A, 50D, 50F, 50G, 51G, 50M, 50P, 51P, 52P, 50T and 50W	Enter the duration the goods intended usage followed by the intended date of re-export.	Import
GEN29	Temporary Admissions: Enter the article under which the Temporary Admission relief is claimed.	Enter 'EU Reg. No. 2015/2446' followed by the appropriate article number for the relief: articles 207 – 236 refer.	Import
GEN30	Temporary Admissions: State the purpose of the importation including the sequence and locations where the goods are to be used. See Additional Procedure Codes (DE 1/11) D06-D13, D18, D20-D22, D28-D29, and DE 1/11 Additional Procedure Codes for C21i: 50A, 50D, 50F, 50G, 51G, 51P, 50T and 50W	Enter the use to which the Temporary Admission goods will be put and the intended locations for the goods usage	Import

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GEN31	Temporary Admissions: Used to declare non-EU ownership of goods claiming temporary admission. See Additional Procedure Codes (DE 1/11) D08, D12, D13, D16, D17, and DE 1/11 Additional Procedure Codes for C21i: 50A, 50P, 51P and 50T	Enter the name and address of the non-EU owner of the goods followed by the type of ownership evidence held.	Import
GEN32	Temporary Admissions: State what goods will be manufactured using the goods entered to temporary admission. See Additional Procedure Codes (DE 1/11) D16 and D17.	Enter the details of the goods to be manufactured.	Import
GEN33	Temporary Admission for exhibitions. See Additional Procedure Code (DE 1/11) D23.	Enter details of when and where the exhibition/event will take place and the intended date of re-export.	Import
GEN34	Temporary Admission for exhibition/auction. See Additional Procedure Code (DE 1/11) D25 and D26.	Enter details of when and where the goods will be exhibited/auctioned.	Import
GEN35	Temporary Admission for spare parts and accessories. See Additional Procedure Code (DE 1/11) D27.	Enter the MRN of the import declaration or clearance request on which the original goods were entered to TA, for which these spare parts and accessories are to be used.	Import
GEN36	For use with Temporary Admission Additional Procedure Codes (DE 1/11) D28, D29, and DE 1/11 Additional Procedure Codes for C21i: 50G and 51G.	Enter the reason why the appropriate TA relief from Additional Procedure Codes (DE 1/11) D01 – D27 cannot be used. For example: 'Owner not established outside the EU'; 'User not established outside the EU'; or 'Use of and/or type of goods not covered by other TA relief Additional Procedure Codes'	Import
NEATA	Non-EU issued ATA carnets. See Additional Procedure Codes (DE 1/11) 11A (non-licensable goods) or 12A (licensable goods) Note: this is only required where the Carnet holder is not the importer declared in DE 3/15 or DE 3/16	Enter the non-EU country code of the Carnet holder followed by their name and address.	Import
NIAID	Claim for waiver of EU duties for GB to NI and RoW to NI movements of goods classed as 'At-Risk'. Use of the NIAID AI statement will mean that the duty declared is waived. The statement should not be used by undertakings unless they have read and understood the conditions and are satisfied that they are eligible to use the statement. Improper use of the statement could render the waiver of duty unlawful with the consequence that HMRC takes steps to recover the duty waived in full plus interest.	Leave Blank	Import
NIEXP	Used when a movement is made from NI to GB or an NI to RoW export declaration is made.	Leave blank	Export
NIHIS	Only to be used on instruction by HMRC	Only to be used on instruction by HMRC	Import
NIIMP	To be used for: • RoW imports direct into NI • Goods sent from GB to NI that are not in free circulation and home use • OSR movements into NI (RoW - NI and GB - NI) • Movements to NI from UK Special Fiscal Territories or EU Special Fiscal Territories	Leave Blank Note: Use of NIIMP requires both UK and EU Import Control measures listed in the NI Online Tariff for the commodity code to be met.	Import
NIOVR	Only to be used on instruction by HMRC	Only to be used on instruction by HMRC	Both
NIPRO	Used when goods are being imported for commercial processing and should be treated as 'At Risk'	Leave blank	Import
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	Leave blank	Import
OSD01	Onward Supply Dispatch: For goods intended for supply to a Special Fiscal Territory or territory with which the EU has formed a Customs Union	Enter the Name and Address details of the party to whom the goods are being dispatched. Enter the country of destination as a suffix to the address separated by '- '.	Import
OSR42	Onward Supply Relief using Requested or Previous Procedure Code 42. Note NIIMP must also be declared in DE 2/2 in all cases	Enter the Name and Address details of the party to whom the goods are being supplied. Enter the country of destination as a suffix to the address separated by '- '.	Import

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OVR01	Duty calculation override Note: this code is only to be used where the amount of duty payable is being manually calculated, as instructed by HMRC. See CDS Declaration Completion Instructions and Appendix 1: DE 1/10: Requested and Previous Procedure Codes for further guidance. The completion instructions provided in DE 3/40 must be followed in order to be eligible to use PVA with the override. Document code 9WKS must always be declared in DE 2/3 when using OVR01	Enter 'Duty override claimed' followed by a plain text description of the reason for the override. Where PVA is being used in conjunction with the manual override, you must also enter 'PVA amount followed by the amount of VAT being postponed 'Exx.xx' For example: Duty override claimed Inward Processing PVA amount £25.16'.	Import
OVR02	Exemption claimed from safeguarding duties This AI code may only be used where the commodity code attracts a safeguarding duty but the goods being declared are exempt. AI Code OVR01 must also be declared in DE 2/2 in order to use OVR02 For example: goods that were entered to a special procedure prior to the measure being introduced which are now being released to free circulation	Enter: the reason for the exemption	Import
OVR03	Manual calculation required for tax type A20 This AI code may only be used where the system is not able to calculate the charges due under tax type A20. AI Code OVR01 must also be declared in DE 2/2 in order to use OVR03 Note: If tax type A20 is not declared in DE 4/3 the declaration will be rejected.	Enter: A20	Import
OVR04	Manual calculation required for composite goods containing alcohol This AI code may only be used where the system is not able to calculate the excise duties due under for composite goods containing alcohol. AI Code OVR01 must also be declared in DE 2/2 in order to use OVR04 Note: If tax type A20 is not declared in DE 4/3 the declaration will be rejected.	Enter: 'Composite goods – alcohol'	Import
OVR05	Manual calculation required for composite goods containing hydrocarbon oils This AI code may only be used where the system is not able to calculate the excise duties due under for composite goods containing hydrocarbon oils. AI Code OVR01 must also be declared in DE 2/2 in order to use OVR05 Note: If one of the following tax types are not declared in DE 4/3, the declaration will be rejected: 520, 522, 541, 551, 556, 561 or 570	Enter 'TA Packings'.	Import
OVR06	Excise Duty Offset: To be used to declare a manual tax calculation when additional excise duty has to be paid on GB-NI movements. This AI code may only be used: - Where the rate of excise duty originally paid on the goods is lower than the rate in force at the time of the goods movement to NI. - For goods in free circulation and home use/ released for consumption at the time of movement from GB to NI (NIDOM must also be declared in DE 2/2). - Where Goods are not claiming Onward Supply Relief or Onward Supply Dispatch AI Code OVR01 must also be declared in DE 2/2 in order to use OVR06 This AI code cannot be used on GB-NI SPIMM declarations. Any additional excise liable upon release of the goods in NI must be paid electronically using the form found in the link below: https://www.hmrc.gov.uk/guides/ni-excise-duty.htm	Enter: 'Excise Duty Offset'	Import
PREMS	Premises Name and Address.	Enter the full name, address and country of the warehouse/free zone where the goods can be examined. Enter the Premises Country Code as a suffix to the Premises Name and Address separated by a '-'.	Both

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PREMS	For goods imported under commodity code 3604 only: Also enter AI statement GEN49, at item level.	Enter: - The name of the person storing the goods - The address of the premises where the goods will be stored and The goods item number as a suffix to the Address separated by '-'.	Both
RSDTA	Goods entered to a Temporary Admission (TA) where the individually released products are being declared as separate goods items on a single Recapitulative Supplementary Declaration. Use this AI code only when Procedure Codes 5300, 5353, 5371, 5378 are being used with a Recapitulative supplementary declaration. Note: AI code RSDTA is only required on a single goods item.	Enter: the total number of individual goods movements being included on the recapitulative supplementary declaration. For example RSDTA 15. This indicates that 15 different I1 C&Fs are being included within the recapitulative supplementary declaration.	Imports
TAEXP	Temporary Admission (TA): Re-exportation of goods previously imported to TA. Used to provide details of the period in which the goods were in the territory of the EU under the TA procedure.	Enter the date of original importation to TA followed by the intended date of re-exportation in the following format: ddmmyyyy-ddmmyyyy	Export
TAPAR	Temporary Admission (TA) with Partial Relief. Note: Only required where the goods are being transferred between different authorisation holders.	Enter the total amount of revenue paid whilst the goods were held under TA with partial relief.	Import

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ABDOU	Discharge of Authorisation by Declaration	Enter: 'Discharge of IP'	Import
AGGSD	Provide a total for the number of initial declarations being aggregated into the supplementary declaration, e.g., 15 I1 C&Fs. Note: AI code AGGSD is only required on a single goods item	Enter: The total number of individual goods movements being included in the aggregated declaration. For example AGGSD 15. This indicates that 15 different I1 C&Fs are being included within the aggregated declaration.	Import
DESAD	Details of the address in NI where the destruction of the IP goods took place	Enter: the address of the premises where the goods were destroyed. Note: this must be the full postal address of the premises in NI	Import
DESRE	Provide details of why the goods had to be destroyed	Enter: details of the reason for the destruction, for example: 'water damaged'	Import
GLCCL	Movements of Taxable Commodities and Solid Fuels Liable to Climate Change Levy	Enter 'SPIMM Climate Change Levy'	Import
GLEMS	Provides details of the intended usage of the goods	Enter the intended to use for the goods, for example, organ transplant	Import
GLFNA	Movement of goods associated with funerals, memorials, or burials	Enter: 'SPIMM Funerary'	Import
GLGPD	Provides details of the organisation that the entitled personnel is employed by.	Enter the name of the organisation the individual works for	Import
GLHYO	Mineral hydrocarbon oil entered into an excise warehouse	Enter 'SPIMM Mineral hydrocarbons'	Import
GLNCN	Goods of a non-commercial nature being moved from GB-NI	Enter: 'SPIMM' followed by a description of the reason for the goods movement, such as Trophies, shipping materials, negligible value for example.	Import
GLOGD	Provides details of the Government Department or Public Body importing the goods to NI for their official use.	Enter: Name of government or other official body moving the goods	Import
GLOIL	Movements of Hydrocarbon Oil covered by the 'Tied Oil' Scheme	Enter 'SPIMM Tied Oil'	Import
GLPRO	Personal property being moved from GB to NI	Enter: 'SPIMM' followed by description of the reason for the movement	Import
GLTBO	Provides details of the intended use for the goods	Enter the intended use for the goods, for example museum exhibit	Import
NIAPP	Only to be used on instruction by HMRC Northern Ireland Policy	Only to be used on instruction by HMRC Northern Ireland Policy	Import
NIPAP	To be used by UKC authorised traders to indicate whether the consignment being moved from GB to NI is either a Business to Consumer (B2C), Consumer to Consumer (C2C), Consumer to Business (C2B) movement or a combination of these goods movements.	Enter: - 'B2C' if the consignment consists entirely of 'B2C' goods or - 'C2C' if the consignment consists entirely of 'C2C' goods or - 'C2B' if the consignment consists entirely of 'C2B' goods or - 'Mix' if the shipment contains a combination of B2C, C2C, and C2B goods.	Import
NIPNR	To be used by UKC authorised traders to declare their goods are 'Not at Risk' of onward movement to the EU for Post and Parcel movements	-	Import
NIUKC	Only to be used on instruction by HMRC	Only to be used on instruction by HMRC	Import
PVA01	Manual calculation of postponed VAT Note: this code is only to be used where the amount of VAT being postponed is being manually calculated, as instructed by HMRC. See CDS Declaration Completion Instructions and Appendix XX: DE 1/11: Additional Procedure Codes A04 and 1VW for further guidance. DE 3/40 must also be completed	Enter PVA amount Exxx.xx (e.g.. PVA amount £25.16)	
RSDSD	Provide a total for the number of individual goods movements being included on the recapitulative declaration, e.g., 15 I1 C&Fs. Note: AI code RSDSD is only required on a single goods item	Enter: the total number of individual goods movements being included on the recapitulative declaration. For example RSDSD 15. This indicates that 15 different I1 C&Fs are being included within the recapitulative declaration.	Import
SCF01	Provide details of this declarations place in the overall shipments	Enter: the number of this movement as part of the wider split consignment. For example: SCF01 Shipment 1 of 3	Import
TSGEE	Guarantee used to secure the Movement in Temporary Storage (MITS) between two TS locations in NI	Enter: the TS MITS Guarantee Reference Number	Import

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BULKD	Bulking of consignments of documents only, where these goods are not subject to any import prohibitions and restrictions. Use of this code also requires: • The Manifest Reference as a Previous Document Type in DE 2/1 using code N271 and • The number of packages for each goods item in DE 6/10 (item level) and the total number of packages in DE 6/18 (at header level).	Enter the total value of the goods in GBP.	Import
ECO01	Goods of any kind the processing of goods not listed in Annex 71-02 to Commission Delegated Regulation (EU) No. 2015/2446.	Enter 'Goods of any kind'.	Import
ECO02	Goods of any kind – Repair.	Enter 'Goods of any kind'	Import
ECO03	Processing of goods directly or indirectly put at the disposal of the holder of the authorisation, carried out according to specifications on behalf of a person established outside of the customs territory of the Union, generally against payment of processing costs alone.	Enter 'Goods of any kind'.	Import
ECO04	The processing of durum wheat into pasta.	Enter 'Goods of any kind'.	Import
ECO05	The placing of goods under inward processing within the limits of the quantity determined on the basis of a balance in accordance with Reg No. (EU) 510/2014, Article 18.	Enter 'Goods of any kind'.	Import
ECO06	The processing of goods which are listed in Annex 71-02 to Commission Delegated Regulation (EU) No. 2015/2446, in case of unavailability of goods produced in the Union sharing the same 8-digit Combined Nomenclature code, the same commercial quality and technical characteristics as the goods intended to be imported for the processing operations envisaged.	Enter 'Goods of any kind'.	Import
ECO07	The processing of goods which are listed in Annex 71-02 to Commission Delegated Regulation (EU) No. 2015/2446, provided there are differences in price between goods produced in the Union and those intended to be imported, where comparable goods can't be used because their price wouldn't make the proposed commercial operation economically viable.	Enter 'Goods of any kind'.	Import
ECO08	The processing of goods which are listed in Annex 71-02 to Commission Delegated Regulation (EU) No. 2015/2446, provided there are contractual obligations, where comparable goods don't conform to the contractual requirements of the third-country purchaser of the processed products, or where, in accordance with the contract, the processed products must be obtained from the goods intended to be placed under inward processing in order to comply with provisions concerning the protection of industrial or commercial property rights.	Enter 'Goods of any kind'.	Import
ECO09	The processing of goods which are listed in Annex 71-02 to Commission Delegated Regulation (EU) No. 2015/2446, provided the aggregate value of the goods to be placed under the inward processing procedure per applicant and calendar year for each eight-digit Combined Nomenclature code doesn't exceed €150,000.	Enter 'Goods covered by Article 551(1), second indent, EU Reg. No. 2015/2447'.	Import
ECO10	The processing of goods to ensure their compliance with technical requirements for their release for free circulation: Only for use with goods not subject to an agricultural or commercial policy measure, or provisional or definitive anti-dumping, or provisional or definitive countervailing duty.	Enter 'Goods of any kind'.	Import
ECO11	The processing of goods of a non-commercial nature: Any electronics type of components, parts, assemblies (including sub-assemblies), or materials (whether or not electronic), which are vital to the electronic working performance of the processed product.	Enter 'non-commercial nature'.	Import

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ECO12	The processing of goods obtained under a previous authorisation, the issuing of which was subject to an examination of the economic conditions.	Enter the appropriate description from the list below (the CN Code is not required as part of the AI statement): • ‘Solid fractions of palm oil’ falling within CN code 1511 90 19 • ‘Fluid fractions of palm oil’ falling within CN code 1511 90 9 • ‘coconut oil’ falling within CN code 1513 11 10 • ‘Fluid fractions of coconut oil’ falling within CN code ex 1513 19 30 • ‘Palm kernel oil’ falling within CN code 1513 21 11 • ‘Fluid fractions of palm kernel oil’ falling within CN code ex 1513 29 30 - Babassu oil’ falling within CN code 1513 21 19.	Import
ECO13	The processing of solid and fluid fractions of palm oil, coconut oil, fluid fractions of coconut oil, palm kernel oil, fluid fractions of palm kernel oil, babassu oil (see ECO12 for relevant CN codes) or castor oil (falling within CN code 1515 30 90) into products which aren’t destined for the food sector.	Enter ‘Products not for food sector’.	Import
ECO14	The processing into products to be incorporated in or used for civil aircraft for which an authorised release certificate (formerly known as an airworthiness certificate) has been issued.	Enter ‘Goods of any kind’.	Import
ECO15	The processing into products benefiting from the autonomous suspension of import duty on certain weapons and military equipment in accordance with Council Regulation (EC) No 150/2003.	Enter ‘In accordance with Council Reg. No. 150/2003’.	Import
ECO16	The processing of goods into samples: Products falling within CN codes 2707 10, 2707 20, 2707 30, 2707 50, 2707 91 00, 2707 99 30, 2707 99 91, 2707 99 99 and 2710 00.	Enter ‘Samples’.	Import
ECO17	The processing of any electronic type of components, parts, assemblies, or any other materials into information technology products.	Enter ‘Information technology products’.	Import
ECO18	The processing of goods falling within Combined Nomenclature codes 2707 or 2710 into products falling within Combined Nomenclature codes 2707, 2710 or 2902.	Enter ‘compensating products within’ followed by the appropriate chapter number for the compensating products: 2707, 2710 or 2902.	Import
ECO19	The reduction to waste and scrap, destruction, recovery of parts or components.	Enter ‘PVC material falling within CN code 3921 90 60’.	Import
ECO20	Denaturing.	Enter ‘Goods of any kind’.	Import
ECO21	Usual forms of handling referred to in Council Regulation (EU) 952/2013, Article 220.	Enter ‘Motor chassis fitted with cabs, of CN code 8704 21 31’.	Import
ECONE	Excise Registered Consignee	Enter the Identification number of the excise registered consignee.	Both

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EUPRF	Only used when there is a mismatch between the UK Integrated Online Tariff preference code and Northern Ireland Online Tariff preference code Use in NI only: NIIMP must also be declared in DE 2/2 Please see Declaration Completion Instructions, DE 2/2 for more details	In the free text segment of DE 2/2: Enter the Preference code for the type of EU preference being claimed (see Appendix 14 for the preference type code list). The NI Online Tariff must permit the type of EU preference being claimed for the specific commodity code being declared. DE 4/17 should be completed with the appropriate UK preference type as shown in the UK Global Tariff for the specific commodity code being declared. DE 2/3 must be completed with document codes for both the UK and EU preference.	Import
FINSL	FSD for late SDs:	Enter the number of SDYs and SDZs submitted during this reporting period that are late submissions detailing: • The month and year in which they were due • and the number of each type of SD provided For Example: 01/22 SDY=15 (indicates the submission of 15 Supplementary Declarations relating to January 2022) 01/22 SDZ=19 (indicates the submission of 19 Supplementary Declarations relating to January 2022)	Import
FINSY	FSD for SDP Supplementary Declarations:	Enter the number of Supplementary Declarations actually submitted against the number required within the reporting period: For example: SDY=10/20 (indicates that: • 10 Supplementary Declarations out of 20 actually due have been submitted)	Import
FZPER	The number of days the goods have been held in the Free Zone. Note where the goods have been held in the free zone for longer than 14 days, Additional Procedure Code 17X must be declared in DE 1/11	Enter the number of days the goods have been held in the Free Zone prior to this movement	Export
GEN01	Where applicable: Duty relief claimed on basis of an INF1.	Enter 'IP/S goods: Duty based on INF1'.	Export
GEN02	Where applicable: Relief not claimed on the basis of an INF1.	Enter 'IP/S goods: Duty not based on INF1'.	Export
GEN03	Relief claimed under Returned Goods Relief. Waiver of time limit claimed.	Enter 'Waiver of time limit claimed'.	Import
GEN06	Biological Sample imported under the arrangements of BO 42324/53.	Enter 'Only to be opened under MOD (PE supervision)'	Import
GEN08	This importation of scrap metal is for smelting only	Enter 'smelting only'	Import
GEN09	Total dry extract does not exceed the permitted quantity	Enter the quantity being imported	Import
GEN10	I/We request delivery on deposit under the Customs & Excise Management Act 1979 Section 119 and Tariff Notes Chapter 7 special directive 4 pending determination of the quantity on which duty is to be charged	Enter 'delivery on deposit'	Import
GEN11	Trailer imported under the terms of a general undertaking.	Enter the date of the general undertaking.	Import
GEN19	Where goods under Inward Processing were exported for further processing, and are now being re-imported	Enter 'Relief claimed under Article 258 of EU Reg. No. 952/2013'	Import

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GEN39	Means of identifying the exported goods in the imported compensating products	Enter the details for identifying the exported goods as agreed in the authorisation. For example, declare the Docket number/Reference Number/Serial Number of the documents used to provide the audit trail	Export
GEN3C	Relief claimed under Returned Goods Relief. RGR time limit extension to 6 years claimed by Crown Servants Note: Crown Servants include diplomatic staff, armed forces, embassy and consular personnel. See Customs Information Paper 2017, no. 28 for details	Enter 'RGR 6-year time limit claimed: Crown Servant'	Import
GEN40	Claimants for hydrocarbon oil shipped as stores and who operate the "netting" scheme [Notice 179 section 12] are to enter "DRAWBACK SCHEDULER". Drawback Schedulers are not required to present a control copy of the export declaration to HMRC at the border.	Enter "DRAWBACK SCHEDULER"	Export
GEN47	Authorisation by Customs Declaration only: Place where goods are to be put to the prescribed end use.	If the place where the goods are to be processed is different from the importers address enter the name and address details.	Import
GEN48	Authorisation by Customs Declaration only: Description of process, processed goods and the commodity code(s) if processing is a criterion for using the relevant commodity code.	Enter a brief description of the process, processed goods and the commodity code(s) of the processed goods.	Import
GEN52	For use when relief or suspension of duty is claimed for goods to be used at a trade fair or similar event	Enter the name, address, postcode and date of the event.	Import
IRQ02	To request that UK export documents, required by other countries, be endorsed by UK Customs. The relevant Documents must be declared in DE 2/3 Document References, using status code 'AC'.	Enter 'Request for endorsement'	Export
IRQ0D	I/We request delivery on deposit of duty under Section 119 of the Customs and Excise management Act 1979, in view of the attached undertaking on Form C&E 894.	Enter 'delivery on deposit'	Import
IRQ0H	Request for release of goods with disputed classification against security	Enter the disputed classification number	Import
MOVE3	Details of the authorised party moving the goods under special procedures	Enter the EORI number of the authorised party for the special procedure movement	Both
MOVE4	The receiving MOU Facility	Enter the full name, address of the approved premises receiving the goods.	Both
MU177	Grouped goods subject to a variable duty rate where different measurement units apply to the goods (NI: Regulation No. (EU) 2015/2447, article 228(2), GB: TCTA 2018, Sch. 1)	Mixed measurement units	Import
OPVAT	VAT only outward processing: This Code indicates that the goods are being temporarily dispatched using VAT only OP. This supersedes the need to declare authorisation details in DE 2/2, 2/3 and 3/39. Note: When OPVAT is declared, AI code 00100 is not required.	To declare goods to VAT only outward processing: • Enter 'VAT only relief'	Export
POD07-POD-24	Authorisation by Customs Declaration only: Throughput period for the customs procedure. Period greater than six months up to a maximum of 24 months – input the appropriate number of months as respective code 07 to 24. For example, a requested throughput period of 20 months should be entered as POD20. Note: POD07 - 24 may only be used where AI code 00100 is also declared in DE 2/2.	Enter the reason for the extended period of discharge requested.	Both
PRO01	Authorisation by Customs Declaration only: Manufacture or process of alcoholic goods. Note: PRO01 may only be used where AI code 00100 is also declared in DE 2/2	Enter 'Alcoholic goods'.	Import
PRO02	Authorisation by Customs Declaration only: Manufacture or process of tobacco goods. Note: PRO02 may only be used where AI code 00100 is also declared in DE 2/2.	Enter 'Tobacco products'.	Import

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PRO03	Authorisation by Customs Declaration only: Manufacture or process of chemicals and pharmaceuticals. Note: PRO03 may only be used where AI code 00100 is also declared in DE 2/2.	Enter 'Chemicals and pharmaceuticals'.	Import
PRO04	Authorisation by Customs Declaration only: Manufacture or process of motor vehicles and parts. Note: PRO04 may only be used where AI code 00100 is also declared in DE 2/2.	Enter 'Motor Vehicles'.	Import
PRO05	Authorisation by Customs Declaration only: Manufacture or process of maritime vessels and parts. Note: PRO05 may only be used where AI code 00100 is also declared in DE 2/2.	Enter 'Maritime Vessels'.	Import
PRO06	Authorisation by Customs Declaration only: Manufacture or process of aircraft satellites and parts. Note: PRO06 may only be used where AI code 00100 is also declared in DE 2/2.	Enter 'Aircraft satellites and parts'.	Import
PRO07	Authorisation by Customs Declaration only: Manufacture or process of other industrial goods. Note: PRO07 may only be used where AI code 00100 is also declared in DE 2/2.	Enter 'other industrial goods'.	Import
PRO08	Authorisation by Customs Declaration only: Manufacture or process of milk and milk products. Note: PRO08 may only be used where AI code 00100 is also declared in DE 2/2.	Enter 'Milk products'	Import
PRO09	Authorisation by Customs Declaration only: Manufacture or process of sugar and sugar products Note: PRO09 may only be used where AI code 00100 is also declared in DE 2/2.	Enter 'sugar products'.	Import
PRO10	Authorisation by Customs Declaration only: Other agricultural goods Note: PRO10 may only be used where AI code 00100 is also declared in DE 2/2.	Enter 'other agricultural goods'.	Import
PRO11-13	Authorisation by Customs Declaration only: End use Relief: type of process statement to cover PRO11-13 nature of end use Note: PRO11 - 13 may only be used where AI code 00100 is also declared in DE 2/2.	Enter one of the following: For code PRO11, enter 'Civil Aircraft' For code PRO12, enter 'Aircraft Engines' For code PRO13, enter 'Any other goods imported occasionally'.	Import
RCD01	Relief/Suspension of Customs Duty Claimed. This code is only to be used in conjunction with code 1RC or 33C in DE 1/11 (Additional Procedure Code). Note: This AI statement and Additional Procedure Codes 1RC or 33C may only be used where no alternative relief available. The use of this AI code and Additional Procedure Codes 1RC or 33C is a statement that the goods are eligible to a relief/suspension of customs duty. Failure to meet the conditions of the relief/suspension may result in a demand for any relieved duties and sanctions for non-compliance being issued.	Enter 'Relief from Customs Duty claimed' followed by the reason for the claim.	Import
RED01	Relief/Suspension of Excise Duty Claimed. This code is only to be used in conjunction with codes 1RE or 33E in DE 1/11 (Additional Procedure Code). Note: This AI statement and Additional Procedure Codes 1RE or 33E may only be used where no alternative relief available. The use of this AI code and Additional Procedure Codes 1RE or 33E is a statement that the goods are eligible to a relief/suspension of excise duty. Failure to meet the conditions of the relief/suspension may result in a demand for any relieved duties and sanctions for non-compliance being issued.	Enter 'Relief from Excise Duty claimed' followed by the reason for the claim.	Import
REJIM	Rejected imports – statement to show why the goods are rejected by the importer	Enter the reason for the rejected import.	Export
REV01	The above-entered consignment of aviation gasoline will be delivered to name and address solely for use or supply as aircraft fuel	Enter the relevant name and address details	Import

Codes	Description and Usage of Code	Details to be entered on the declaration or clearance request	Import/ Export/ Both
REV02	The above-entered consignment of light oil will be delivered direct to name and address for use as furnace fuel under furnace operator's approval number and that the oil has been marked abroad to conform to the marking provisions of the current UK Hydrocarbon Oil Regulations	Enter the relevant name and address details	Import
REV03	The above-entered consignment of light oil will be delivered direct to name and address for use as furnace under furnace operator's approval number and that the oil: - is eligible for delivery unmarked under the consignee's HM Revenue & Customs waiver authority number	Enter the relevant name and address details	Import
REV04	The above-entered consignment of unmarked aviation turbine kerosene will be delivered under DEF.STAN conditions to name and address for use or supply as fuel for aircraft engines	Enter the relevant name and address details	Import
REV05	The above-entered consignment of/containing kerosene/gas oil has been marked abroad to conform to the marking provisions of the current UK Hydrocarbon Oil Regulations	Enter: Conforms to the required marking provisions	Import
REV06	The above-entered consignment of/containing unmarked kerosene/gas oil is in closed containers not exceeding 25 litres capacity and is not for use as road fuel additive or substitute.	Enter: Closed containers not exceeding 25 litres capacity, not road fuel additive or substitute	Import
REV08	The above-entered consignment of unmarked kerosene/gas oil: - will be delivered direct to name and address for approved use or supply under the consignee's HM Revenue & Customs marking waiver authority number OR - is eligible for importation under the importer's HM Revenue & Customs marking waiver authority number	Enter the relevant name and address details and/or waiver authority number, as appropriate	Import
REV09	Consignment of road fuel additive containing unmarked kerosene/gas oil packaged for addition to road fuel in a proportion not greater than 1 part/100. In this context, road fuel means any substance commonly added to DERV or motor spirit to improve its quality or characteristics as a fuel, but not intended to act simply as a fuel extender or substitute. The term includes products sold as upper cylinder lubricants.	Enter: Road fuel additive containing unmarked kerosene/gas	Import
REV10	I/We declare that the goods are unfit for human consumption because of the presence of the constituent(s) named in the proportion stated here.	Enter the name of the constituent parts and their proportions	Import
REV11	I/We declare that the goods are unfit for human consumption because of the presence of the constituent(s) named in the proportion stated on the attached certificate	Enter the relevant certificate numbers which provide the breakdown details of the goods.	Import
REV13	Wine to be warehoused in the containers, account to be taken at Import Station	Enter: 'Wine to be warehoused'	Import
ROY01	Authorisation by Customs Declaration only: Rate of yield. Use code ROY01 if the rate of yield is 1:1. Note: ROY01 may only be used where AI code 00100 is also declared in DE 2/2.	Enter 'ROY 1:1'.	Both
ROY02	Authorisation by Customs Declaration only: Rate of yield. Use code ROY02 if the rate of yield is to be established from processing records. Note: ROY02 may only be used where AI code 00100 is also declared in DE 2/2.	Enter 'ROY records'.	Both

Codes	Description and Usage of Code	Details to be entered on the declaration or clearance request	Import/ Export/ Both
RVAT1	Relief/Suspension of Import VAT claimed This code is only to be used in conjunction with codes 1RV or 33V in DE 1/11 (Additional Procedure Code). Note: This AI statement and Additional Procedure Codes 1RV or 33V may only be used where no alternative relief available. The use of this AI code and Additional Procedure Codes 1RV or 33V is a statement that the goods are eligible to a relief/suspension for import VAT. Failure to meet the conditions of the relief/ suspension may result in a demand for any revenue relieved or suspended and sanctions for non-compliance being issued.	Enter 'Relief from Import VAT claimed' followed by the reason for the claim	Import
TOR01	Transfer of Residence (ToR) relief for household effects and personal property belonging to natural persons transferring their normal place of residence to the United Kingdom only. See Additional Procedure Codes (DE 1/11) C01- C03, C42, C43, C60 and C61.	Enter the ToR authorisation number granted.	Import
TRANS	This AI code should be used when goods have been given 'Permission to Progress' but the goods must remain under Customs control under one of the transit procedures, they must subsequently be declared to the NCTS system.	Enter the COL code of the customs office being requested to be used to supervise the transit movement.	Export
UVC01	Only to be used on instruction by HMRC	Only to be used on instruction by HMRC	Import
VAL4B	To declare the Valuation Method 4B is used: the customs value is based on the unit price of the actual sales of the imported goods which can take place up to 90 days after importation. Note: Use of this AI code requires Security Method of Payment to be declared in DE 4/8. An outright Method of payment is not permitted	Enter: 'Valuation Method 4B'	Import
VAT03	Authorisation by Customs Declaration only: Other agricultural goods The goods entered for the importers/consignees whose VAT registration numbers are shown on the attached invoices Note: VAT03 may only be used where AI code 00100 is also declared in DE 2/2.	Enter 'other agricultural goods'.	Import
VAT04	The goods are chargeable with VAT at a positive rate. The tax will either be paid outright or accounted for under the single duty deferment number quoted hereon and each consignee described on the attached Forms C517 (and C517 continued if necessary) will be charged his/her proportion of the tax as shown on the forms. See also Appendix 5A: DE 2/3 Documents and Other Reference Codes (National) Document Code 517C	Enter the date of the C517	Import
VAT05	General Undertaking dated and lodged with the local Excise officer.	Enter the date of the General Undertaking	Import
VR177	Grouped goods subject to a variable duty rate where the same measurement unit applies to all the goods (NI: Regulation No. (EU) 2015/2447, article 228(1), GB: TCTA 2018, Sch. 1)	Variable	Import
VS177	Grouped goods subject to a mixture of a variable and standard ad valorem duty rates (NI: Regulation No. (EU) 2015/2447, article 228(3), GB: TCTA 2018, Sch. 1)	Variable and standard	Import
WHSRP	Claims to preference for goods being entered for customs warehousing where a preference claim will be made on their removal. Note: DE 4/17, 5/16 and 5/15 (where appropriate) must also be completed).	Where a preferential rate of duty is to be claimed on removal from the customs warehouse, enter the type of preference claimed for example. GSP, ACP, EFTA etc.	Import