

Simplified Process for Internal Market Movements (SPIMM) or UK Carrier (UKC) Scheme: Declaration Category Data Sets Reading Notes

The following Reading Notes are applicable to all Declaration Category Data Set tables covered by [Declaration Category Data Sets for SPIMM and UKC](#).

Only the Reading Notes that apply for imports to Northern Ireland (NI) from Great Britain (GB) using SPIMM or UKC are shown in the table below. For the full set of Reading Notes refer to [Declaration Category Data Sets Reading Notes](#).

Note number	Note description
[12]	This Data Element is mandatory where the EORI number of the person concerned is not provided.
[12b]	This Data Element only requires completion if the entity is different to that declared in DE 3/18.
[12c]	Where self-representation is used, this Data Element must be left blank.
[12g]	This Data Element is mandatory where a recognised EORI number is held or where DE 3/1 is not completed. Where the EORI number is provided in DE 3/2, the Name and Address (DE 3/1) must be left blank.
[12v]	The Importer Name and Address is mandatory in DE 3/15 where a GB EORI is declared in DE 3/16.
[12y]	This Data Element may be left blank where Procedure Code 0024 is declared in DE 1/10.
[43a]	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-logged.
[67f]	This Data Element is mandatory when A04 or 1VW are declared on an H8 in DE 1/11 on at least one goods item. This Data Element may not be used in any other circumstances.
[73]	DE 2/7 is mandatory when the Procedure Code declared in DE 1/10 is one of the following: 0700, 0751, 0771, 0778, 4071 or 4078
[73a]	DE 2/7 is mandatory when the Procedure Code declared in DE 1/10 is one of the following: 0700, 0778 or 4078
[73b]	DE 2/7 is mandatory when the Procedure Code declared in DE 1/10 is 4078
[74]	This Data Element is only mandatory when Additional Procedure Codes 1EL or 1LG are declared in DE 1/11. In all other instances it may be left blank. This DE is not required when code Y is declared in DE 1/2.
[74a]	This Data Element is only mandatory when Additional Procedure Codes 1EL or 1LG are declared in DE 1/11. In all other instances it may be left blank.
[74b]	This Data Element is only mandatory (as required by the commodity code) when Additional Procedure Codes 1EL or 1LG are declared in DE 1/11. In all other instances it may be left blank. This DE is not required when code Y is declared in DE 1/2.

Note number	Note description
[74c]	This Data Element is only mandatory (as required by the commodity code) when Additional Procedure Codes 1EL or 1LG are declared in DE 1/11. In all other instances it may be left blank.
[75]	DE 5/27 is mandatory when the Procedure Code declared in DE 1/10 is one of the following: 0700, 0751, 0771, 0778, 4051, 4071 and 4078
[75a]	DE 5/27 is mandatory when the Procedure Code declared in DE 1/10 is one of the following: 0700, 0778 or 4078
[75b]	DE 5/27 is mandatory when the Procedure Code declared in DE 1/10 is 4078
[75c]	DE 5/27 is mandatory when the Procedure Code declared in DE 1/10 is 0007 or 0024
[76]	This Data Element is mandatory where code 'J' is declared in DE 1/2. This Data Element may be left blank where code 'K' is declared in DE 1/2.
[77a]	The commodity code should be declared with 6-digits in DE 6/14 when using Additional Procedure Code 1SG.
[77b]	The commodity code should be declared with 8-digits in DE 6/14 when using Additional Procedure Codes 1EL, 1EN or 1LG
[77c]	When using Additional Procedure Codes 1EL, 1EN or 1LG, this Data Element is mandatory. In all other instances this Data Element may be left blank.
[77d]	When using Additional Procedure Codes 1EL, 1EN or 1LG, this Data Element is mandatory (as required by the commodity code). In all other instances this Data Element may be left blank.
[77e]	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 may be left blank.
[77f]	When using any of the following APCs: 1EL, 1EN or 1LG, this Data Element is mandatory and the commodity code must be declared with 8-digits in DE 6/14. In all other instances this Data Element may be left blank.