

Simplified Process for Internal Market Movements (SPIMM): Declaration Category Data Set I1 C&F

The following table identifies the requirements for completion of the appropriate data elements (DE) for the Simplified Declaration C&F (with Regular Use) for imports to Northern Ireland (NI) from Great Britain (GB) using SPIMM.

Symbol	Symbols in the cells – Symbol description
A	Mandatory: data required in all instances
C	Optional for economic operators: data that economic operators may decide to supply
D	Dependant on Customs declaration scenario e.g. Identification of Warehouse, Supervising Customs Office etc.
X	Data element required at item level of the Customs declaration. The information entered at item level is only valid for that goods item.
Y	Data element required at header level of the Customs declaration. The information entered at header level applies to all goods items (unless otherwise exempted).

Data Element (DE) No.	Data Element (DE) name	Symbol		Note
1/1	Declaration type	A	Y	
1/2	Additional Declaration type	A	Y	
1/6	Goods item number	A	X	
1/9	Total number of items	A	Y	
1/10	Procedure	A	X	
1/11	Additional Procedure	A	X	
2/1	Simplified declaration/Previous documents	A	X, Y	

Data Element (DE) No.	Data Element (DE) name	Symbol		Note
2/2	Additional information	A	X, Y	Only AI Code RRS01 may be declared at Header level
2/3	Documents produced, certificates and authorisations, additional references.	A	X	
2/4	Reference number/UCR	C	X, Y	
2/5	LRN	A	Y	
2/7	Identification of warehouse	D	Y	[73a]
3/1	Exporter	D	X, Y	[12]
3/2	Exporter identification no	D	X, Y	[12g]
3/15	Importer	D	Y	[12v]
3/16	Importer identification no	A	Y	
3/18	Declarant identification no	A	Y	
3/20	Representative identification no	D	Y	[12b]
3/21	Representative status code	D	Y	[12c]
3/37	Additional supply chain actor(s) identification no	C	X, Y	
3/39	Holder of the authorisation identification no	A	Y	
4/11	Total amount invoiced	C	Y	A currency must also be declared

Data Element (DE) No.	Data Element (DE) name	Symbol		Note
4/14	Item Amount Invoiced	D	X	[74a] A currency must also be declared
5/15	Country of origin code	D	X	[74a]
5/23	Location of goods	A	Y	
5/27	Supervising customs office	D	Y	[75a]
6/1	Net mass [kg]	D	X	[74a]
6/2	Supplementary units	D	X	[74c]
6/5	Gross mass [kg]	A	X, Y	
6/8	Description of goods	A	X	
6/9	Type of packages	A	X	
6/10	Number of packages	A	X	
6/11	Shipping marks	A	X	
6/13	CUS code	C	X	
6/14	Commodity code – Combined Nomenclature code	D	X	[77f]
6/15	Commodity code – TARIC code	D	X	[77c]
6/16	Commodity code – TARIC additional code[s]	D	X	[77d]
7/4	Mode of transport at the border	A	Y	

Data Element (DE) No.	Data Element (DE) name	Symbol		Note
7/10	Container identification number	D	Y	[43a]

For an explanation of each note in the table refer to [Category Data Sets Reading Notes for SPIMM and UKC](#).

For further information see the:

- [Data elements in group 1](#)
- [Data elements in group 2](#)
- [Data elements in group 3](#)
- [Data elements in group 4](#)
- [Data elements in group 5](#)
- [Data elements in group 6](#)
- [Data elements in group 7](#)