

Simplified Process for Internal Market Movements (SPIMM): Customs Simplified Procedures Recapitulative Completion Rules

This table should be read in conjunction with the H8 Declaration Category data set shown in [Simplified Process for Internal Market Movements \(SPIMM\): Declaration Category Data Set H8](#), the [Simplified Process for Internal Market Movements \(SPIMM\): CDS Data Element Completion Guide for Imports](#) and the [Additional Procedure Code for SPIMM Recapitulative Supplementary Declarations: 1RD](#). The table below only shows the data elements (DE) for which there are specific rules applicable when using H8 Recapitulative Supplementary Declarations. It does not show the full completion requirements for the H8 Declaration Category.

An H8 Recapitulative Supplementary Declaration may be used to declare separate goods movements where:

- The movement took place between Great Britain (GB) and Northern Ireland (NI);
- All the goods being declared on the supplementary declaration are 'Not at Risk' of onward movement to the EU;
- The goods were released to Free Circulation (FC) in NI in the same calendar month;
- The goods may have been released to FC in NI on multiple I1 C&Fs, EIDR or UKIMS EIDR records.

Goods that were released using Simplified Declaration Procedure (SDP), Entry in Declarants Records (EIDR) or UKIMS EIDR records may not be combined on a single H8 Recapitulative Supplementary Declaration.

Goods may not be combined on a single H8 Recapitulative Supplementary Declaration unless:

- They all qualify for SPIMM;
- The header level information is the same, unless a specific exemption applies, as specified in the rules detailed below and
- They comply with the specific H8 Recapitulative Supplementary Declaration Completion Rules, as specified in the rules detailed below.

Where header level information is different, or does not meet the rules outlined below, a separate H8 Supplementary Declaration is required.

DE Number	DE Name	CDS H8 Recapitulative Supplementary Declaration Rules
1/2	Additional Declaration Type	Cannot combine different Additional Declaration Types. Cannot include goods released under Simplified Declaration Procedure (SDP), Entry in Declarants Record (EIDR) or UKIMS EIDR on a single recapitulative supplementary declaration.
1/6	Goods Item Number	Each goods item from the original simplified declaration, EIDR or UKIMS EIDR record must be entered as a goods item in its own right on the recapitulative supplementary declaration. Goods items from the initial simplified declaration, EIDR or UKIMS EIDR record cannot be combined or aggregated on the recapitulative supplementary declaration. There must be a direct correlation and audit trail for each goods item between the simplified declaration, EIDR or UKIMS EIDR record and the recapitulative supplementary declaration.

DE Number	DE Name	CDS H8 Recapitulative Supplementary Declaration Rules
1/10	Procedure Code	Must match the Procedure Code (PC) originally declared for the goods on the Simplified Declaration, EIDR record or UKIMS EIDR record. All PCs must be compatible with the Additional Declaration Type and SPIMM. Where the header level information for the PC is different, these may not be combined on a single recapitulative supplementary declaration unless a specific exemption applies elsewhere in these rules.
1/11	Additional Procedure Code	Must contain the full set of relevant Additional Procedure Codes (APC) that apply to the goods. All APCs must be compatible with the Additional Declaration Type and SPIMM. Goods items must still declare APCs 1EL, 1EN or 1LG where they fall within the Category 2 definition with an 8-digit commodity code, irrespective of whether: - the licences and certificates were attributed and endorsed at the point of release and/ or - the licences and certificates are declared in DE 2/3 on the recapitulative supplementary declaration. APC 1RD must also be declared in DE 1/11 on the H8 Recapitulative Supplementary Declaration for every goods item.
2/1	Simplified Declaration/Previous Documents - Header Level General Requirements	At header level, enter: - Z ZZZ at header level followed by 'RSD' and the date of the first and last goods movement being included in the recapitulative supplementary declaration. All releases to Free Circulation (FC) in Northern Ireland (NI) must be within the same calendar month; - Y DCR RSD + the XI EORI number + a unique reference number to provide a single reference that tracks back to the record of all DUCRs included within the recapitulative supplementary declaration. (The DUCRs held in the commercial records should comply with the WCO recommended format as detailed in DE 2/1 Simplified Process for Internal Market Movements (SPIMM) or UK Carrier (UKC) Scheme: CDS Data Element Completion Guide for Imports).
2/1	Simplified Declaration/Previous Documents - Item Level General Requirements	Y DCR must also be declared at item level to provide the audit trail between the initial declaration and the goods item being declared on the H8 Recapitulative Supplementary Declaration. Each goods item must include the DUCR reference number from the specific simplified declaration, EIDR record or UKIMS EIDR record that originally released that goods item. - Y DCR + the DUCR used as the commercial audit trail between simplified declaration, EIDR records or UKIMS EIDR record, the commercial records and the recapitulative supplementary declaration. - Y DCS + the DUCR part number (if appropriate).

DE Number	DE Name	CDS H8 Recapitulative Supplementary Declaration Rules
2/1	Simplified Declaration/Previous Documents – Simplified Declaration Procedure (SDP) only	XML message: In the message schema, use the 'Accept Date' to identify the tax point date to be used for the processing of the Recapitulative Supplementary Declaration, this should be the last tax point of any releases to Free Circulation (FC) in Northern Ireland (NI) included. Y SDE must be declared at item level. Each goods item must include the reference number of the specific MRN that originally released that goods item. Y SDE + the simplified declaration MRN.
2/1	Simplified Declaration/Previous Documents – Entry in Declarant's Records (EIDR) or UKIMS EIDR only	Header level: Y CLE must be declared at header level to provide the tax point date for the recapitulative supplementary declaration. This must be the last tax point of any EIDR/ UKIMS EIDR release to Free Circulation (FC) in Northern Ireland (NI) included. - Y CLE must state the date the last goods item was released that is being included in the recapitulative supplementary declaration. Item level: Enter: - Z ZZZ followed by the specific date that goods item was released. For instance, the date the EIDR/ UKIMS EIDR entry was made followed by the goods item number (if appropriate).
2/2	Additional Information	This Data Element (DE) is mandatory in all instances. Each goods item must declare the specific AI codes required for those products with the specific additional information for that goods item. No amalgamation of AI data is permitted. - Additional Information (AI) Codes NIDOM and NIREM must be declared on every goods item. - AI Code RSDSD must also be declared on at least 1 goods item followed by: the total number of individual goods movements being included on the recapitulative supplementary declaration. For example: RSDSD 15. This indicates that 15 different I1 C&Fs are being included within the recapitulative supplementary declaration. - GVMS and non-GVMS shipments may be combined on a single recapitulative supplementary declaration. AI code RRS01 must not be declared in DE 2/2.

DE Number	DE Name	CDS H8 Recapitulative Supplementary Declaration Rules
2/3	Documents Produced, Certificates and Authorisations, Additional References	Every goods item must include document code 1UKI followed by: • XI to represent the country of authorisation; • UKIM to represent UK Internal Market Scheme authorisation; • followed by the UKIMS authorisation reference number. Each goods item must include either: document code C512 followed by: • XI to represent the country of authorisation; • SDE to represent Simplified Declaration Procedure (SDP); • followed by the NI specific SDP authorisation reference number; or document code C514 followed by: • XI to represent the country of authorisation; • EIR to represent Entry in Declarants Records (EIDR) or UKIMS EIDR; • followed by the NI specific EIDR/ UKIMS EIDR authorisation reference number. The recapitulative supplementary declaration must not contain both C512 and C514. All goods items included on the recapitulative supplementary declaration must have been released to the same UKIMS authorisation. Releases to different UKIMS authorisations cannot be combined on a single supplementary declaration. All goods items included on the recapitulative supplementary declaration must have been released to the same SDP, EIDR or UKIMS EIDR. Releases to different SDP, EIDR or UKIMS EIDR authorisations cannot be combined on a single supplementary declaration. Where any licences or certificates were attributed on the simplified declaration, these do not need to be declared on the Recapitulative Supplementary Declaration. With the exception of previously endorsed licences, each goods item must declare the specific document codes required for those goods with the specific document code IDs. No amalgamation of document code references is permitted.
2/5	LRN	A single LRN must be assigned to the recapitulative supplementary declaration that acts as an audit trail in the commercial records to the breakdown of movements included.

DE Number	DE Name	CDS H8 Recapitulative Supplementary Declaration Rules
2/7	Warehouse Identifier	All declarations combined into the recapitulative supplementary declaration must be being entered to the same Excise Warehouse (EW) or removed from the same Customs Warehouse (CW), Free Zone (FZ) or Freeport (FP) in Northern Ireland (NI). No goods may be included in the Recapitulative Supplementary Declaration that are not entering or being removed from the same approved premises. Note: If CW, EW, FZ or FP are not being used, leave blank.
3/15	Importer	All goods on a recapitulative supplementary declaration must relate to a single importer. Note: Must only be completed where a GB EORI is declared in DE 3/16.
3/16	Importer Identification Number	The EORI number of the UKIMS authorisation holder must be declared in DE 3/16 in all instances. All goods on a recapitulative supplementary declaration must relate to a single importer. Where a valid XI EORI number is quoted in DE 3/16, the importer's name and address must not be completed in DE 3/15. A GB EORI may only be declared in DE 3/16 where the UKIMS authorisation is held against the GB EORI of the importer. Where a valid GB EORI number is quoted in DE 3/16, the importer's name and address must be completed in DE 3/15. Note: DE 3/16 must not be left blank in any instance.
3/18	Declarant Identification Number	Single declarant at header level. This must be the party transmitting the declaration to CDS.
3/20	Representative Identification Number	Single representative at header level.
3/21	Representative Status Code	Different representation types cannot be combined on a single recapitulative supplementary declaration.

DE Number	DE Name	CDS H8 Recapitulative Supplementary Declaration Rules
3/39	Holder of the Authorisation Identification Number	The Recapitulative Supplementary Declaration must include Authorisation Type UKIM followed by: • XI to represent the country of issue for the EORI; • followed by the UKIMS authorisation holder's EORI number. The Recapitulative Supplementary Declaration must include either: Authorisation Type SDE followed by • XI to represent the country of issue for the EORI; • followed by the SDP authorisation holder's XI EORI number; Authorisation Type EIR followed by • XI to represent the country of issue for the EORI; • followed by the EIDR/ UKIMS EIDR authorisation holder's XI EORI number. The recapitulative supplementary declaration must not contain both SDE and EIR. All goods items included on the recapitulative supplementary declaration must have been released to the same UKIMS authorisation. Releases to different UKIMS authorisations cannot be combined on a single supplementary declaration. All goods items included on the recapitulative supplementary declaration must have been released to the same SDP, EIDR or UKIMS EIDR. Releases to different SDP, EIDR or UKIMS EIDR authorisations cannot be combined on a single supplementary declaration. Other authorisation types (e.g., NIRMS) do not have to apply to all items on a declaration, for example, item number 1 is using NIRMS, item number 3 is not.
3/40	Additional Fiscal References Identification Number	Where applicable, all items using PVA must be for the same VAT number.
5/15	Country of Origin Code	This should be the specific origin for the goods item being declared. Goods of different origins cannot be combined in a single goods item.
5/23	Location of Goods	Enter 'GBBYUKIM' followed by the UKIMS authorisation number in all instances.

DE Number	DE Name	CDS H8 Recapitulative Supplementary Declaration Rules
5/27	Supervising Customs Office	This data element is only required when one of the following PCs are declared in DE 1/10: 0700, 0778, 4051, 4071 and 4078. Where required, enter the Supervising Customs Office code 'GBBEL004' to represent the UKIMS approval in all instances.
6/5	Gross Mass (kg)	Where gross mass is provided at header level, it must equal the gross mass for all goods included on the recapitulative supplementary declaration.
6/8	Description of Goods	Enter a description of the goods which is specific enough to allow the unambiguous identification and classification of: • Standard goods to 6-digits and • Category 2 goods to 8-digits. Goods must still be classified to 8-digits where they fall within the definition of Category 2, irrespective of whether: • the licences and certificates were previously attributed and endorsed at the point of release and/ or • the licences and certificates are currently being declared in DE 2/3 on the recapitulative supplementary declaration.
6/10	Number of Packages	This should include the quantity of goods being declared for the specific goods item on the recapitulative supplementary declaration. Where the full quantity of goods originally released on the simplified declaration, EIDR or UKIMS EIDR release are not being declared on the Recapitulative Supplementary Declaration then a DUCR part number must be declared in DE 2/1 to show a part quantity is being declared.
6/14	Commodity Code- Combined Nomenclature Code	Enter the classification for the specific goods item being declared: • Standard goods to a minimum of 6-digits and • Category 2 goods to a minimum of 8-digits. Goods must still be classified to 8-digits where they fall within the definition of Category 2, irrespective of whether: • the licences and certificates were previously attributed and endorsed at the point of release and/ or • the licences and certificates are currently being declared in DE 2/3 on the recapitulative supplementary declaration.

DE Number	DE Name	CDS H8 Recapitulative Supplementary Declaration Rules
7/4	Mode of Transport at the Border	Enter code '9' in all instances, irrespective of the Mode of Transport used to release the goods on arrival in NI.

for publishing