

Supplementary Guidance for Release 3.9.0

Business Requirement	Declaration Completion Instructions
Identity of means of transport in DE 7/7 (exports) or 7/9 (imports)	<p>Imports: DE 7/9 is mandatory except where codes 5 or 7 have been declared in DE 7/4.</p> <p>Exports: DE 7/7 is mandatory except where codes 5 or 7 have been declared in DE 7/4.</p> <p>In DE 7/7 or 7/9, a 2-digit code is required followed by the actual corresponding identity of the means of transport used, e.g., code 10 followed by the Vessels IMO number.</p> <p>Note: where code 6 has been declared in DE 7/4, only codes 20 or 30 can be used in DE 7/7 or 7/9</p>
Special Fiscal Territories (DE 1/1 and DE 1/11)	<p>Imports: Where CO is declared in DE 1/1, APC F15 must also be declared in DE 1/11.</p> <p>Exports: Where CO is declared in DE 1/1, APC F75 must also be declared in DE 1/11.</p> <p>C21i: Where CO is declared in DE 1/1, APC 15F must also be declared in DE 1/11.</p> <p>C21e: Where CO is declared in DE 1/1, APC 15F must also be declared in DE 1/11.</p>
Centralised Clearance (SASP) (Northern Ireland Movements only) DE 2/3, 3/39, 5/26 and 5/27)	<p>All declaration Types:</p> <p>Where document code C513 is declared in DE 2/3 then DE 3/39, 5/26 and 5/27 are also mandatory.</p> <p>DE 3/39 must include Authorisation type CCL followed by the EORI</p> <p>DE 5/26 must include the COL code for the supervising office</p> <p>DE 5/27 (SPOFF code) will also be required on a C21i and C21e.</p>
Customs Clearance Request Imports (Temporary Admission) DE 1/11 and DE 2/2	<p>Inventory Imports:</p> <p>Where a C21i declares a DE 1/11 (Additional Procedure Code) starting with a '5' the mandatory AI codes stipulated in the declaration completion instructions must be provided in DE 2/2.</p> <p>The following link provides detailed guidance on which codes are required for each Additional Procedure.</p> <p>https://www.gov.uk/government/publications/appendix-2-c21i-de-111-additional-procedure-codes/additional-procedure-code-5-series-temporary-admissions-ta</p>
Temporary Admission (Partial Relief) DE 1/11, 2/3 and 3/39	<p>Imports and Exports:</p> <p>Where Additional Procedure Code D51 is declared in DE 1/11, then Document code C516 must also be declared in DE 2/3.</p> <p>DE 3/39 must include authorisation type TEA or TEAH</p>

Business Requirement	Declaration Completion Instructions
Special Territories with excise warehousing Declaration Category H5 and Requested Procedure 07 DE 1/1, 1/2, 1/10 and 1/11	Imports: Where DE 1/2 includes code A D or Y then only the following procedure codes are permitted on an H5: DE 1/1 must always be CO for special territory imports DE 1/11 must include F15 DE 1/2 and DE 1/10: DE 1/2 code A permits procedure codes 0700, 0751, 0753, 0771 and 0778 in DE 1/10 DE 1/2 code D permits procedure codes 0700 in DE 1/10 DE 1/2 code Y permits procedure codes 0700 and 0778 in DE 1/10
Additional Procedure Code 1MP (Milk Products equivalence) DE 1/11 and DE 2/2	Imports and Exports: Where additional procedure code 1MP is declared in DE 1/11, Additional information code 00100 may not be declared in DE 2/2. Additional Procedure Code 1MP requires a full IP authorisation to be held and declared in DE 2/3 and 3/39.
Type of Packaging (DE 6/9)	Import C21i EIDR NOPs will be rejected if DE 6/9 is not completed.
Additional Duty tax overrides DE 2/2 and 4/3	Imports: Where additional information code OVR03 is declared in DE 2/2, the following must also be provided: DE 2/2 must also include AI code OVR01 DE 4/3 must include tax type A20 DE 4/3 – 4/8 must be completed with the full manual tax calculation for the goods item as per the requirements of using OVR01.
Requested procedure 71 (Customs warehousing) DE 2/3 and DE 1/10	Imports: Document code 1207 must not be declared in DE 2/3 when the requested procedure is 71 (DE 1/10)
Outward Processing (VAT Only) DE 1/11 and DE 2/2	Exports: Where additional procedure codes B53 or B54 are declared in DE 1/11 for VAT only OP, Additional Information Code 00100 must not be declared in DE 2/2.
Transfer of Residence claimed prior to the move taking place, Additional Procedure Code C42 and C43 DE 1/11 and DE 2/2	Imports: Where Additional Procedure Codes C42 or C43 are declared in DE 1/11, Additional Information Code TOR01 must be declared in DE 2/2
Outward Processing Prior Import Equivalence, Additional Procedure Code 46P and 48P DE 1/11	Imports: Additional Procedure Code 46P and 48P cannot be declared together on a single goods item in DE 1/11.

Business Requirement	Declaration Completion Instructions
Customs Clearance Request Exports, Procedure Code 0014 (Re-export of Non-Union Goods) DE 1/1 and DE 1/10	Inventory Exports: Where 0014 is declared in DE 1/10 (Procedure Code), DE 1/1 must be EX. No other code is permitted in DE 1/1.
Authorisation Location Codes DE 5/23	All Declaration Types: Y is not permitted as the 4 th character of the location code in DE 5/23 unless character 3 is B. The 3 rd character must not be A, C or D when using Y as character 4.
Removals from Freeports and Freezones DE 1/2 and DE 1/10	Imports: Procedure codes (DE 1/10) 4478, 5178 and 5378 do not permit code Z in DE 1/2.
The export of previously rejected import goods DE 1/11 and DE 2/2	Exports: Where Additional Procedure Code 3RI is declared in DE 1/11, Additional information code REJIM must be declared in DE 2/2. Where Additional information code REJIM is declared in DE 2/2, Additional Procedure Code 3RI must be declared in DE 1/11
Transport Seals DE 7/18	Exports: When declaring a seal ID in DE 7/18 a seal sequence number is also mandatory.
Simplified Procedure Values and Simplified Import Values DE 1/11 and DE 4/16	Imports: Where Additional Procedure Codes E01, E02 or 1SV are declared in DE 1/11, Valuation Method 4 must be declared in DE 4/16. No other valuation methods are permitted.
Previous document type SDE DE 1/2 and DE 2/1	Imports and Exports: Where previous document code SDE is declared in DE 2/1, Additional Declaration Type Y must be declared in DE 1/2. No other code is permitted in DE 1/2.
Self-Representation DE 2/2 and DE 3/21	All declaration types Where DE 3/21 is left blank then one of the following Additional information codes must be declared in DE 2/2: Imports: 00500 Exports: 00400 A KEL has been raised regarding this requirement on FSDs.