

This Appendix contains the specific completion rules instructions for the 51-series Procedure Codes for Data Element (DE) 1/10 for Imports.

Use the index list below and the Procedure Codes completion notes to help you identify the correct code to use and for guidance on how to complete the declaration.

This Appendix includes Procedure Codes:

5100:

5111:

5121:

5151:

5153:

5154:

5171:

5178:

Notes:

The completion notes in this Appendix are a supplement to the main CDS Declaration Completion Instructions for Imports.

This Appendix only contains any additional completion notes for each 4-digit Procedure Code and does not constitute full guidance on how the declaration should be completed.

Only one 4-digit Procedure Code can be declared against each goods item in DE 1/10, however, this may be tailored to the specific circumstances for the goods treatment by the use of multiple Additional Procedure Codes in DE 1/11.

These completion notes are supplemented by the DE 1/11 Additional Procedure Code Notes and therefore any instructions relating to the Additional Procedure Code (3-digit code for DE 1/11) are not included here and must be read in addition to this Appendix.

General declaration completion notes

Where information may be entered at Header or Item level:

- It may only be entered at header level where it applies equally to every goods item
- Information must be entered at item level where it differs for even a single goods item
- It must be entered at item level where it would result in an incorrect duty calculation if only entered at header level, for example, a proportional reduction in air freight charges by gross weight.

However, please note that while DE 3/39, 8/2 and 8/3 are header level only data elements, they do not have to apply equally to all items on a declaration.

5100:

These completion notes should be read in conjunction with the main CDS Declaration Completion Instructions for Imports. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

Description of procedure:

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release to an inward processing procedure where the goods have not been subject to any previous procedure (Article 256 EU Reg. No. 952/2013 (UCC)).

Conditions for use:

This Procedure Code is used to claim a suspension from customs duty (and where applicable excise duty and VAT) for goods entered to an inward processing (IP) procedure.

An Inward Processing (IP) authorisation is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration). See conditions and requirements detailed in Pay less or no duty on goods you store, repair, process or temporarily use.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (DE 1/11).

Restrictions on usage:

Evidence of eligibility for customs duty relief under the Inward Processing (IP) procedure must be held.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held for IP.

Where the additional declaration type used in DE 1/2 is: C, F, J, K, Y or Z, authorisation to use the Simplified Declaration Procedures (SDP) or Entry in Declarant's Records (EIDR) must also be held.

EIDR cannot be used to declare controlled drugs or controlled goods under this Procedure Code.

Additional declaration type (DE 1/2): C, F, J, K, Y or Z cannot be used where Authorisation by Customs Declaration is being claimed. AI code 00100 in DE 2/2 may only be used with code A or D in DE 1/2.

For Authorisations by Customs Declaration (simplified authorisation) the annual usage allowed is 3 per calendar year. Each individual transaction claiming the Authorisation by Customs Declaration is subject to a goods item value limit (DE 4/14) of £500,000. Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occur within the same Member State.

Notices:

Information can be found on [Inward Processing on GOV.UK](#).

[Pay less or no duty on goods you store, repair, process or temporarily use.](#)

Declaration category:

H4, I1 C&F or C21i EIDR NOP.

Declaration Type (DE 1/1):

Enter code: IM or CO.

For goods released to inward processing that have Customs Union status (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (DE 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (DE 1/1) should be completed with code 'CO' (VAT Only IP). Codes F15 and A04 must be declared in DE 1/11 (Additional Procedure Code).
- If the goods do not have Customs Union status, then the declaration type (DE 1/1) should be completed with code 'IM'.

Additional Declaration Type (DE 1/2):

The following codes may be used for this Procedure Code: A, C, D, F, J, K, Y or Z.

Simplified Declaration/Previous Document (DE 2/1):

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to [Appendix 3: DE 2/1 Previous Document Codes](#) for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier (where applicable)
X	337 (Temporary Storage Declaration).	Enter the Temporary Storage Declaration or stock reference number.	Enter the goods item number from the Temporary Storage Declaration or stock reference.
Y (supplementary declarations only — elements SDE* or CLE*, DCR and DCS must be repeated in sequence when aggregation is used).	SDE (to represent the simplified declaration) or CLE (for the entry in declarant's records (EIDR)).	For SDE: Enter the Movement Reference Number (MRN) for the simplified declaration. For CLE: Enter the date of the EIDR	Enter the goods item number from the simplified declaration or the entry in declarant's records.

Document category	Previous document type	Previous document reference	Goods item identifier (where applicable)
Y (supplementary declarations only — elements SDE* or CLE*, DCR and DCS must be repeated in sequence when aggregation is used).	DCR (to represent the Declaration Unique Consignment Reference (DUCR)).	For SDE and CLE: Enter the DUCR assigned in the commercial records to the consignment.	—
Y (supplementary declarations only — elements SDE* or CLE*, DCR and DCS must be repeated in sequence when aggregation is used).	DCS (to represent any DUCR part no's).	For SDE and CLE: Enter any part numbers associated with the DUCR.	—

Document category	Previous document type	Previous document reference	Goods item identifier (where applicable)
Z	355 (Entry Summary Declaration).	Enter the MRN for the Entry Summary Declaration.	Enter the goods item number from the Entry Summary Declaration.
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records	—

Document category	Previous document type	Previous document reference	Goods item identifier (where applicable)
		to the consignment (as appropriate).	
Z	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	—

*Please Note that SDE represents the Simplified Declaration Procedure (SDP) and CLE represents the Entry In Declarant's Records (EIDR) procedure.

Additional Information (DE 2/2):

Please refer to [Appendix 4: DE 2/2 Additional Information Statement Codes](#) for the relevant codes and details to be declared (for example, GEN45 authorisation holder's consignment reference).

Appendix 4 includes the codes for all AI statements that may be used on the Customs Declaration Service (CDS). Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in DE 2/2:

Coverage	AI statement code	Details to be declared
Authorisation by Customs Declaration only: Special Procedure Authorisation granted on the declaration at the time of entry to the procedure.	00100	Enter 'Simplified authorisation' Note: Users of an Authorisation by Customs Declaration should refer to Appendix 4: DE 2/2 Additional Information Statement Codes which may be required for the specific operation.
Code to describe the Economic Need for the processing operation	ECO01 — ECO22	Enter the appropriate economic code and text description for the processing operation according to the ECO codes shown in Appendix 4: DE 2/2 (Additional Information).

Coverage**AI
statement
code****Details to be declared**

Note: Refer to Pay less or no duty on goods you store, repair, process or temporarily use for guidance on which economic codes to use.

Consignment/work number.

GEN45

Enter the unique reference number, allocated to the consignment/work by the authorisation holder.

Use with A.86(3) Union Customs Code (UCC) debt rules only:
Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules. This AI code must be used with DE 1/11 Additional Procedure

GEN86

Enter 'Article 86(3)'.

Coverage**AI
statement
code****Details to be declared**

Code F44. See DE 1/11 Additional Procedure
Code notes for details.

Goods imported into NI that will be subject to
processing where the additional processing
criteria are not met.

NIPRO

Leave blank

Check the additional requirements for goods
subject to processing

Documents produced, certificates and authorisations, additional references (DE 2/3):

Please refer to [Appendix 5: DE 2/3 Documents and Other Reference Codes](#) for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

Appendix 5 includes the codes for all documents, references and authorisation types that may be used on CDS. For example, C512 to be declared when the Simplified Declaration Procedure (SDP) is being used). The corresponding Economic Operator Registration and Identification (EORI) number of the authorisation holder must be declared in DE 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Required by holders of a full Inward Processing authorisation only:

Enter the IP authorisation number being used to enter the goods to IP:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C601	For example, GB.	IPO	Inward Processing authorisation number.
C505	For example, GB.	CGU*	Enter the authorisation reference for the comprehensive guarantee or Enter the details shown under C505 in

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
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Appendix 5A where a comprehensive guarantee is not required.

*Please note where the same Customs Comprehensive Guarantee is held for both IP and deferred payment, code C505 is only required once in DE 2/3. If a separate comprehensive guarantee is held for the IP authorisation, then CGU must be repeated quoting the second guarantee reference number.

Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	For example, GB.	CGU	Enter the authorisation reference for the comprehensive guarantee or Enter the details shown under C505 in Appendix 5A where a comprehensive guarantee is not required.
C506	For example, GB.	DPO	Enter the Deferment Account Number being used to pay/ secure the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used to pay or secure customs duty, both codes C505 and C506 must be declared. They are not required for deferment when it is only being used to pay/secure other taxes.

Deferred Payment (DE 2/6):

This data element must be completed when codes E or R are declared in DE 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in DE 2/3 and authorisation codes CGU and DPO declared in DE 3/39 when deferred payment is being used for customs duty purposes. They are not required for deferment when it is only being used to pay/ secure other taxes.

Holder of the authorisation identification number (DE 3/39):

Please refer to [Appendix 6: DE 3/39 Authorisation Type Codes](#) for the list of codes to be declared (for example, SDE to be declared when Simplified Declaration Procedure is being used).

This data element does not require completion for the following types of authorisation:

- Authorisation by Customs Declaration for Special Procedures

For all other authorisations:

The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in DE 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	Enter the EORI number of the authorised holder
Deferred Payment	DPO**	Enter the EORI number of the DAN holder

Authorisation type	Authorisation type code	Identifier
Authorisation for the use of inward processing procedure	IPO***	Enter the EORI number of the Inward Processing authorisation holder

*CGU is required when a comprehensive guarantee is held for inward processing (full authorisations only) or where deferment is used to pay/ secure customs duties.

**DPO is only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

***Code IPO is only required when a full authorisation is held.

Tax Type (DE 4/3):

Enter the appropriate tax type using the codes from [Appendix 8: DE 4/3: Tax Types](#) for each tax to be paid or secured.

Method of Payment (DE 4/8):

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from [Appendix 9: DE 4/8: Method of Payment Codes](#).

When Simplified Declaration Procedure (SDP) with regular use or Entry in Declarant's Records (EIDR) is being used, only MOP codes E or R may be used.

The Method of Payment (MOP) types shown in the following table are the only MOP codes that can be used when security is required for an Authorisation by Customs Declaration to secure the potential duty due at the full rate of duty.

See [Appendix 9: DE 4/8 Methods of Payment for codes](#) that can be used for other tax lines.

MOP Code	Definition
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M	Security Deposit — immediate payment (cash deposit)
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N	Security Deposit — immediate payment (CDS Cash Account deposit)
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MOP Code Definition

R Security Deposit — deferred payment (deferment account deposit)

S Importers general guarantee account (Importer self-representation)

T Agent's general guarantee account

U Security — Importers guarantee account — standing authority (Direct/indirect representation)

MOP Code Definition

V Security — Importers guarantee account — individual/specific authority (Direct/indirect representation)

Z Importers individual guarantee (for example, C&E 250)

Supervising Customs Office (DE 5/27):

Enter the supervising customs office code applicable for the Inward Processing authorisation held from [Appendix 17: DE 5/27 Supervising Office Codes](#).

For fully authorised traders, the Supervising Customs Office shown on the authorisation for Inward Processing, or;

Where an authorisation is granted under 'Authorisation by Customs Declaration', enter the Supervising office (SPOFF) code 'GBBEL004' for the HMRC National Import Relief Unit (NIRU).

Guarantee Type (DE 8/2):

Where an authorisation is granted under the 'Authorisation by Customs Declaration', enter code: 3.

For full inward processing authorisation holders:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

Enter Code Y where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in DE 4/8 Method of Payment).

Guarantee Reference (DE 8/3):

Where an authorisation is granted under the 'Authorisation by Customs Declaration', provide the reference number for the guarantee or the account to be used as security (for example, General guarantee, Deferment or Cash account). The appropriate Method of Payment code must be declared in DE 4/8.

For full inward processing authorisation holders enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where method of payment codes N or P are declared in DE 4/8 Method of Payment.

Statistical Value (DE 8/6):

DE 8/6 (statistical value) should only be completed in circumstances where there is no sales contract.

The statistical value must be declared in GBP (£ sterling) as the value of the unprocessed products.

Additional procedure Codes (DE 1/11):

The following additional procedure codes may be used with Procedure Code 5100:

Union Additional Procedure Codes:

A04, F15, F44.

National Additional Procedure Codes:

000, 1IE, 1PO, 2CD, 2CG, 3HG.

Notes:

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met:

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category, for example H4.
- Code F44 may not be used on the diversion to Free Circulation unless F44 was also quoted on the original declaration (in DE 1/11 (Additional Procedure Code) placing the goods under IP.
- Agents must have prior written approval from the authorisation holder to enter goods to inward processing on their behalf and ensure a copy of the declaration is returned to the holder.
- Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.
- Entry under this Procedure Code is a declaration that:
 - The goods are eligible to enter inward processing.
 - Any additional security which may be needed will be provided.
 - All other conditions and requirements associated with using the inward processing procedure will be met.

If goods are subject to anti-dumping duty when they are declared to Inward Processing Procedure, additional procedure code F44 must be used.

Security required:

While under the IP procedure all import duties and VAT are suspended. This is conditional upon a guarantee being provided to secure the potential customs debt.

Excise:

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5111:

These completion notes should be read in conjunction with the main CDS Declaration Completion Instructions for Imports. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

Description of procedure:

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Import of non-Union goods to replace the previously exported equivalent goods which are now being entered to inward processing (Articles 223(2)(c) and 256 EU Reg. No. 952/2013 (UCC)), where the goods simultaneously gain Union status (EX/IM).

Conditions for use:

This Procedure Code is used for replacement goods being entered to inward processing (IP) following the prior export of equivalent goods (EX/IM), without the replacement goods being subject to customs duty.

A full Inward Processing (IP) authorisation, valid at the time the equivalent goods were exported, is needed to use this customs procedure, see conditions and requirements detailed in Pay less or no duty on goods you store, repair, process or temporarily use.

Use of this procedure code is dependent on the prior export of equivalent goods having taken place. The MRN of the prior export declaration must be included as a previous document reference in DE 2/1.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (DE 1/11).

Restrictions on usage:

Where the additional declaration type used in DE 1/2 is: C, F or Y, authorisation to use the Simplified Declaration Procedures (SDP).

Authorisation by Customs Declaration cannot be used with this Procedure Code.

This Procedure Code cannot be used with Entry in Declarant's Records (EIDR).

Notices:

Information can be found on [Inward Processing on Gov.UK](#).

[Pay less or no duty on goods you store, repair, process or temporarily use.](#)

Declaration category:

H4 or I1 C&F.

Declaration Type (DE 1/1):

Enter code: IM.

Additional Declaration Type (DE 1/2):

The following codes may be used for this Procedure Code: A, C, D, F or Y.

Simplified Declaration/Previous Document (DE 2/1):

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to [Appendix 3: DE 2/1 Previous Document Codes](#) for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier (where applicable)
X	337 (Temporary Storage Declaration).	Enter the Temporary Storage Declaration or stock reference number.	Enter the goods item number from the Temporary Storage Declaration or stock reference.
Y (supplementary declarations only — elements SDE*, DCR and DCS must be repeated in sequence	SDE (to represent the simplified declaration)	For SDE: Enter the MRN for the simplified declaration.	Enter the goods item number from the simplified declaration

Document category	Previous document type	Previous document reference	Goods item identifier (where applicable)
when aggregation is used).			
Y (supplementary declarations only — elements SDE*, DCR and DCS must be repeated in sequence when aggregation is used).	DCR (to represent the DUCR).	For SDE: Enter the DUCR assigned in the commercial records to the consignment.	—
Y (supplementary declarations only — elements SDE*, DCR and DCS must be repeated in sequence	DCS (to represent any DUCR part no's).	For SDE: Enter any part numbers associated with the DUCR.	—

Document category	Previous document type	Previous document reference	Goods item identifier (where applicable)
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when aggregation is used).

Z	355 (Entry Summary Declaration).	Enter the MRN for the Entry Summary Declaration.	Enter the goods item number from the Entry Summary Declaration.
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Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
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Document category	Previous document type	Previous document reference	Goods item identifier (where applicable)
Z	MRN (Declaration/notification).	Enter the MRN of the declaration used to export the equivalent goods.	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	—
Z	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	—

*Please Note that SDE represents the Simplified Declaration Procedure (SDP).

Additional Information (DE 2/2):

Please refer to [Appendix 4: DE 2/2 Additional Information Statement Codes](#) for the relevant codes and details to be declared (for example, GEN45 authorisation holder's consignment reference).

Appendix 4 includes the codes for all AI statements that may be used on CDS. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in DE 2/2:

Coverage	AI statement code	Details to be declared
Code to describe the Economic Need for the processing operation	ECO01 — ECO22	Enter the appropriate economic code and text description for the processing operation according to the ECO codes shown in Appendix 4: DE 2/2 (Additional Information). Note: Refer to Pay less or no duty

Coverage**AI
statement
code****Details to be declared**

on goods you store, repair, process
or temporarily use for guidance on
which economic codes to use.

Consignment/work number.

GEN45

Enter the unique reference number,
allocated to the consignment/work
by the authorisation holder.

Use with A.86(3) UCC debt rules only:
Declaration that the IP authorisation holder is
using the Article 86(3) EU Reg. No. 952/2013
(UCC) customs debt rules. This AI code must
be used with DE 1/11 Additional Procedure
Code F44. See DE 1/11 Additional Procedure
Code notes for details.

GEN86

Enter 'Article 86(3)'.

Coverage**AI
statement
code****Details to be declared**

Goods imported into NI that will be subject to processing where the additional processing criteria are not met.

NIPRO

Leave blank

Check the additional requirements for goods subject to processing

Documents produced, certificates and authorisations, additional references (DE 2/3):

Please refer to [Appendix 5: DE 2/3 Documents and Other Reference Codes](#) for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

This includes document codes for all types of authorisations required in order to declare the goods to the customs procedure concerned (for example, C512 to be declared when the Simplified Declaration Procedure (SDP) is being used). The

corresponding EORI number of the authorisation holder must be declared in DE 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Required on all IP declarations:

Enter the IP authorisation number valid at the time the goods the equivalent goods were exported:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C601	For example, GB.	IPO	Inward Processing authorisation number valid for the export of the equivalent goods.
C505	For example, GB.	CGU*	Enter the authorisation reference for the comprehensive guarantee or Enter the details shown under C505 in

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
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Appendix 5A where a comprehensive guarantee is not required.

*Please note that the comprehensive guarantee to be referred to in this instance relates to the inward processing authorisation only.

Document code	Document identifier	Document status
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C606	Enter the INF5 reference number.	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE or JP as appropriate.
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Deferred Payment (DE 2/6):

This data element must be completed when codes E or R are declared in DE 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note that document codes (DE 2/3) C505 and C506 and authorisation type codes (DE 3/39) CGU and DPO are not required for this procedure code.

Holder of the authorisation identification number (DE 3/39):

Please refer to [Appendix 6: DE 3/39 Authorisation Type Codes](#) for the list of codes to be declared (for example, SDE to be declared when Simplified Declaration Procedure is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in DE 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Authorisation for the use of inward processing procedure	IPO	Enter the EORI number of the Inward Processing authorisation holder

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver for inward processing purposes only	CGU*	The EORI number of the authorisation holder.

Tax Type (DE 4/3):

Enter the appropriate tax type using the codes from [Appendix 8: DE 4/3: Tax Types](#) for each tax to be paid or secured.

Method of Payment (DE 4/8):

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from [Appendix 9: DE 4/8: Method of Payment Codes](#).

When Simplified Declaration Procedure (SDP) with regular use, only MOP codes E or R may be used.

Item Price/Amount (DE 4/14):

The declared values or prices must be the values or prices of the replacement products now being released.

Supervising Customs Office (DE 5/27):

Enter the supervising customs office code applicable for the Inward Processing authorisation held from [Appendix 17: DE 5/27 Supervising Office Codes](#).

Guarantee Type (DE 8/2):

Full inward processing authorisation holders:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

Enter Code 'Y' where Cash Accounts are being used to pay/secure the duties and other charges concerned (where code N or P is declared in DE 4/8 Method of Payment).

Guarantee Reference (DE 8/3):

Full inward processing authorisation holders enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where method of payment codes N or P are declared in DE 4/8 Method of Payment.

Statistical Value (DE 8/6):

DE 8/6 (statistical value) should only be completed in circumstances where there is no sales contract.

The statistical value must be declared in GBP (£ sterling) as the value of the unprocessed products.

Additional procedure Codes (DE 1/11):

The following additional procedure codes may be used with Procedure Code 5111:

Union Additional Procedure Codes:

F44.

National Additional Procedure Codes:

000, 1MP, 1PO, 2CD, 2CG.

Notes:

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met:

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category, for example H4.
- Code F44 may not be used on the import of the equivalent goods unless F44 was also quoted on the prior export declaration (in DE 1/11 (Additional Procedure Code)).
- Agents must have prior written approval from the authorisation holder to enter goods to this procedure code and ensure a copy of the declaration is returned to the holder.
- Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.
- Entry under this Procedure Code is a declaration that:
 - The goods are eligible to enter inward processing.
 - The equivalent goods were previously exported (EX/IM). Evidence to support this claim must be provided to Customs on request.
 - Any additional security which may be needed will be provided.
 - All other conditions and requirements associated with using the inward processing procedure will be met.

Security required:

When replacements are imported with prior exportation of equivalent goods, a Customs Comprehensive Guarantee (codes C505 in DE 2/3 and CGU in DE 3/39) must be provided as security for the potential Customs Duty on the full value of the goods. Claims against the Customs Comprehensive Guarantee will be discharged when evidence is produced of the prior export of the goods being replaced.

Excise:

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5121:

These completion notes should be read in conjunction with the main CDS Declaration Completion Instructions for Imports. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

Description of procedure:

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Release to an inward processing procedure (Article 256 EU Reg. No. 952/2013 (UCC)), where the goods are being re-imported following temporary export under outward processing (Articles 259 — 262 EU Reg. No. 952/2013 (UCC)).

Conditions for use:

This Procedure Code is used to claim a suspension from customs duty (and where applicable excise duty and VAT) for goods entered to an inward processing (IP) procedure, where the goods are being re-imported following temporary export under outward processing (OP).

An Inward Processing (IP) authorisation is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration). See conditions and requirements detailed in Pay less or no duty on goods you store, repair, process or temporarily use.

An Outward Processing (OP) authorisation, valid at the time of export, is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Pay less or no duty on goods you store, repair, process or temporarily use.

Goods may be re-imported to inward processing by a different person to the person who originally exported the goods under outward processing.

A C&E1154 (or alternative evidence) must be completed by the OP authorisation holder and provided to the IP authorisation holder to evidence the revenue calculations for OP in the event of a diversion to free circulation from IP.

VAT relief cannot be claimed if the goods were sold while outside the European Union.

See conditions for use detailed in Pay less or no duty on goods you store, repair, process or temporarily use.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Codes used on the declaration (DE 1/11).

Restrictions on usage:

Evidence of eligibility for customs duty relief under the Inward Processing (IP) procedure must be held.

Evidence of eligibility for customs duty relief under the Outward Processing (OP) procedure must be held.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held for IP.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held at the time the goods were exported under OP.

Goods temporarily exported for processing under VAT only OP (DE 1/11 B53 or B54 at export) may not be re-imported using this Procedure Code.

Where the additional declaration type used in DE 1/2 is: C, F or Y, authorisation to use the Simplified Declaration Procedures (SDP) must also be held.

Additional declaration type (DE 1/2): C, F, or Y cannot be used where Authorisation by Customs Declaration is being claimed on this declaration for IP or where it was claimed at export for OP. AI code 00100 in DE 2/2 may only be used on this declaration with code A or D in DE 1/2.

For IP Authorisations by Customs Declaration (simplified authorisation) the annual usage allowed is 3 per calendar year. Each individual transaction claiming IP Authorisation by Customs Declaration is subject to a goods item value limit (DE 4/14) of

£500,000. Authorisation by Customs Declaration may only be used where the entry to and discharge of the special procedure occurs within the same Member State.

This procedure code cannot be used with Entry in Declarants Records (EIDR).

Notices:

Information can be found on [Outward Processing on GOV.UK](#).

Information can be found on [Inward Processing on GOVUK](#).

[Pay less or no duty on goods you store, repair, process or temporarily use.](#)

Declaration category:

H4, I1 C&F.

Declaration Type (DE 1/1):

Enter code: IM

Additional Declaration Type (DE 1/2):

The following codes may be used for this Procedure Code: A, C, D, F or Y.

Simplified Declaration/Previous Document (DE 2/1):

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to [Appendix 3: DE 2/1 Previous Document Codes](#) for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier (where applicable)
X	337 (Temporary Storage Declaration).	Enter the Temporary Storage Declaration or stock reference number.	Enter the goods item number from the Temporary Storage Declaration or

Document category	Previous document type	Previous document reference	Goods item identifier (where applicable)
			stock reference.
Y (supplementary declarations only — elements SDE*, DCR and DCS must be repeated in sequence when aggregation is used).	SDE (to represent the simplified declaration)	For SDE: Enter the MRN for the simplified declaration.	Enter the goods item number from the simplified declaration.
Y (supplementary declarations only — elements SDE*, DCR and DCS must be repeated in	DCR (to represent the DUCR).	For SDE: Enter the DUCR assigned in the commercial	—

Document category	Previous document type	Previous document reference	Goods item identifier (where applicable)
sequence when aggregation is used).		records to the consignment.	
Y (supplementary declarations only — elements SDE*, DCR and DCS must be repeated in sequence when aggregation is used).	DCS (to represent any DUCR part no's).	For SDE: Enter any part numbers associated with the DUCR.	—
Z	355 (Entry Summary Declaration).	Enter the MRN for the Entry Summary Declaration.	Enter the goods item number from the Entry

Document category	Previous document type	Previous document reference	Goods item identifier (where applicable)
			Summary Declaration.
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z (to represent the previous document).	MRN (Declaration/notification).	Enter the MRN of the export declaration used to enter the goods to OP.	Enter the goods item number from the previous document.

Document category	Previous document type	Previous document reference	Goods item identifier (where applicable)
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	—
Z	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	—

*Please Note that SDE represents the Simplified Declaration Procedure (SDP).

Additional Information (DE 2/2):

Please refer to [Appendix 4: DE 2/2 Additional Information Statement Codes](#) for the relevant codes and details to be declared (for example, GEN45 authorisation holder's consignment reference).

Appendix 4 includes the codes for all AI statements that may be used on CDS. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in DE 2/2:

Coverage	AI statement code	Details to be declared
Authorisation by Customs Declaration only: Special Procedure Authorisation granted on the declaration at the time of entry to the procedure.	00100	Enter 'Simplified authorisation' for claims to IP Enter 'Discharge of Simplified Authorisation' for claims to OP. Note: Users of an Authorisation by Customs Declaration should refer to Appendix 4: DE 2/2 Additional Information Statement Codes which may be required for the specific operation.

Coverage**AI
statement
code****Details to be declared**

Code to describe the Economic Need for the processing operation

ECO01 —
ECO22

Enter the appropriate economic code and text description for the processing operation according to the ECO codes shown in Appendix 4: DE 2/2 (Additional Information).
Note: Refer to Pay less or no duty on goods you store, repair, process or temporarily use for guidance on which economic codes to use.

Where goods under Inward Processing were exported for further processing, and are now being re-imported

GEN19

Enter 'Relief claimed under Article 258 of EU Reg. No. 952/2013'

Coverage**AI
statement
code****Details to be declared**

Consignment/work number.

GEN45

Enter the unique reference number, allocated to the consignment/work by the authorisation holder.

Use with A.86(3) UCC debt rules only:
Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules. This AI code must be used with DE 1/11 Additional Procedure Code F44. See DE 1/11 Additional Procedure Code notes for details.

GEN86

Enter 'Article 86(3)'.

Coverage**AI
statement
code****Details to be declared**

Goods imported into NI that will be subject to processing where the additional processing criteria are not met.

NIPRO

Leave blank

Check the additional requirements for goods subject to processing

Documents produced, certificates and authorisations, additional references (DE 2/3):

Please refer to [Appendix 5: DE 2/3 Documents and Other Reference Codes](#) for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

Appendix 5 includes the codes for all documents, references and authorisation types that may be used on CDS. For example, C512 (to be declared when the Simplified Declaration Procedure is being used). The corresponding EORI number of the authorisation holder must be declared in DE 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Required by holders of a full Inward Processing authorisation only:

Enter the IP authorisation number being used to enter the goods to IP:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C601	For example, GB.	IPO	Inward Processing authorisation number.
C505	For example, GB.	CGU*	Enter the authorisation reference for the comprehensive guarantee or Enter the details shown under C505 in Appendix 5A where a comprehensive guarantee is not required.

*Please note where the same Customs Comprehensive Guarantee is held for both IP and deferred payment, code C505 is only required once in DE 2/3. If a separate comprehensive guarantee is held for the IP authorisation, then CGU must be repeated quoting the second guarantee reference number.

All Outward Processing declarations:

INF2 form:

Enter:

**Document
code**

**Document
identifier:**

Document status

C604

INF2 reference
number.

Enter code AE if you're authorised to use a 'globalised'
INF2, otherwise enter AC.

Required by holders of a full Outward Processing authorisation only:

Enter the OP authorisation number valid at the time of export:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
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C019	For example, GB.	OPO	Outward Processing authorisation number.
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Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
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C505	For example, GB.	CGU	Enter the authorisation reference for the comprehensive guarantee or Enter the details shown under C505 in
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Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
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Appendix 5A where a comprehensive guarantee is not required.

C506	For example, GB.	DPO	Enter the Deferment Account Number being used to pay/ secure the customs duty.
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Document code	Document identifier	Document status
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1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.
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Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared.

Deferred Payment (DE 2/6):

This data element must be completed when codes E or R are declared in DE 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.

Code	Details to be declared	Description
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in DE 2/3 and authorisation codes CGU and DPO declared in DE 3/39 when deferred payment is being used for customs duty purposes. They are not required for deferment when it is only being used to pay/secure other taxes.

Holder of the authorisation identification number (DE 3/39):

Please refer to [Appendix 6: DE 3/39 Authorisation Type Codes](#) for the list of codes to be declared (for example, SDE to be declared when Simplified Declaration Procedure is being used).

This data element does not require completion for the following types of authorisation:

- Authorisation by Customs Declaration for Special Procedures

For all other authorisations:

The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in DE 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	Enter the EORI number of the authorised holder
Deferred Payment	DPO**	Enter the EORI number of the DAN holder
Authorisation for the use of inward processing procedure	IPO***	Enter the EORI number of the Inward Processing authorisation holder

Authorisation type	Authorisation type code	Identifier
Outward Processing	OPO****	The EORI number of the authorisation holder of OP at export.

*CGU is required when a comprehensive guarantee is held for inward processing (full authorisations only) or where deferment is used to pay/ secure customs duties.

**DPO is only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

***Code IPO is only required when a full authorisation is held.

****Code OPO is only required when a full authorisation was held at the time of export.

Tax Type (DE 4/3):

Enter the appropriate tax type using the codes from [Appendix 8: DE 4/3: Tax Types](#) for each tax to be paid or secured.

Method of Payment (DE 4/8):

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from [Appendix 9: DE 4/8: Method of Payment Codes](#).

When Simplified Declaration Procedure (SDP) with regular use is being used, only MOP codes E or R may be used.

The Method of Payment (MOP) types shown in the following table are the only MOP codes that can be used when security is required for an IP Authorisation by Customs Declaration to secure the potential duty due at the full rate of duty.

See [Appendix 9: DE 4/8 Methods of Payment for codes](#) that can be used for other tax lines.

MOP Code	Definition
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M	Security Deposit — immediate payment (cash deposit)
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N	Security Deposit — immediate payment (CDS Cash Account deposit)
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MOP Code Definition

R Security Deposit — deferred payment (deferment account deposit)

S Importers general guarantee account (Importer self-representation)

T Agent's general guarantee account

U Security — Importers guarantee account — standing authority (Direct/indirect representation)

MOP Code Definition

V Security — Importers guarantee account — individual/specific authority (Direct/indirect representation)

Z Importers individual guarantee (for example, C&E 250)

Item Price/Amount (DE 4/14):

The declared values or prices must be the values or prices of the re-imported products being entered to IP.

Supervising Customs Office (DE 5/27):

Enter the supervising customs office code applicable for the Inward Processing authorisation held from [Appendix 17: DE 5/27 Supervising Office Codes](#).

For IP fully authorised traders, the Supervising Customs Office shown on the authorisation for Inward Processing, or;

Where an IP authorisation is granted under 'Authorisation by Customs Declaration', enter the SPOFF code 'GBBEL004' for the HMRC National Import Relief Unit (NIRU).

Details of Goods (DE 6/8 — 6/17):

Enter the details of the goods in terms of the re-imported products being entered to IP.

Guarantee Type (DE 8/2):

Where an IP authorisation is granted under the 'Authorisation by Customs Declaration', enter code: 3.

For full inward processing authorisation holders:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

Enter Code 'Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in DE 4/8 Method of Payment).

Guarantee Reference (DE 8/3):

Where an IP authorisation is granted under the 'Authorisation by Customs Declaration', provide the reference number for the guarantee or the account to be used as security (for example, General guarantee, Deferment or Cash account). The appropriate Method of Payment code must be declared in DE 4/8.

For full inward processing authorisation holders enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where method of payment codes N or P are declared in DE 4/8 Method of Payment.

Statistical Value (DE 8/6):

The statistical value is only required where there has been no sale of the goods during their temporary export.

The statistical value must be declared in GBP (£ sterling) and be based on:

- The value of the previously exported unprocessed goods plus
- The value added during the processing operation.

Additional procedure Codes (DE 1/11):

The following additional procedure codes may be used with Procedure Code:

Union Additional Procedure Codes:

B02, B03, F44.

National Additional Procedure Codes:

000, 1IE, 2CD, 2CG, 46P, 48P.

Notes:

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met:

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category, for example H4.
- Code F44 may not be used on the diversion to Free Circulation unless F44 was also quoted on the original declaration (in DE 1/11 (Additional Procedure Code) placing the goods under IP.
- Agents must have prior written approval from the authorisation holder to enter goods to inward processing on their behalf and ensure a copy of the declaration is returned to the holder.
- Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.
- Entry under this Procedure Code is a declaration that:
 - The goods are eligible to enter inward processing.
 - Any additional security which may be needed will be provided.

- All other conditions and requirements associated with using the inward processing procedure will be met.

Additional documents needed:

- A copy of the export entry and/or a copy of the departure message, clearly showing the MRN is needed.
- Where delivery is needed before production of the certificate of posting or details of the previous export entry have not been entered in DE 2/1 (Previous Documents), security for potential charges on the full value must be provided by deposit or guarantee.
- Form INF 2 is available to support claim to outward processing.
- A C&E1154 has been completed by the OP authorisation holder and provided to the IP authorisation holder to evidence the revenue calculations for OP in the event of a diversion to free circulation from IP.
- Documentary evidence of the identity and value of the temporary exported goods.
- Evidence of repair costs where applicable.
- Copy of warranty document or other evidence, where applicable if any repair is free of charge.
- Where the OP authorisation was granted at the time of export under the Authorisation by Customs Declaration a copy of the authorisation letter issued by NIRU must be provided to Customs (on request) unless the MRN details of the export declaration have been declared in DE 2/1 (Previous Documents).
- Where an extended guarantee has been purchased with the goods or the replacement is chargeable, this will be liable to charges on re-importation in the event of the goods being diverted to free circulation.

Security required:

While under the IP procedure all import duties and VAT are suspended. This is conditional upon a guarantee being provided to secure the potential customs debt.

When replacements are imported under the Standard Exchange System (SES) with earlier importation, security for the potential Customs Duty on the full value is needed, by deposit or guarantee. Security will be discharged when evidence is produced of the subsequent export of the goods being replaced.

Excise:

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5151:

These completion notes should be read in conjunction with the main CDS Declaration Completion Instructions for Imports. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

Description of procedure:

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Goods previously entered to Inward Processing (IP) now being transferred to another IP authorisation holder (Article 218 and 256 EU Reg. No. 952/2013 (UCC)).

Conditions for use:

This Procedure Code is used to claim a suspension from customs duty (and where applicable excise duty and VAT) for goods previously entered to inward processing (IP) which are now being transferred to another authorisation holder.

A valid authorisation for IP is required by both parties in order to use this procedure:

The party discharging IP:

- An Inward Processing (IP) authorisation, valid at the time the goods were previously entered to IP, is needed by the party discharging IP to use this procedure code. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration). See conditions and requirements detailed in Pay less or no duty on goods you store, repair, process or temporarily use.
- The details for the party discharging IP should be entered against the relevant AI statement code in DE 2/2.
- DE 2/3 and DE 3/39 are not required for the party discharging IP

The party entering the goods to IP:

- An Inward Processing (IP) authorisation is needed by the party now entering the goods to IP, to use this procedure code. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration). See conditions and requirements detailed in Pay less or no duty on goods you store, repair, process or temporarily use.
- The details of the party now entering the goods to IP should be declared against the relevant Document and Authorisation Type codes in DE 2/3 and DE 3/39.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (DE 1/11).

Restrictions on usage:

Evidence of eligibility for customs duty relief under the Inward Processing (IP) procedure must be held by both parties.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held for IP by both parties.

Where the additional declaration type used in DE 1/2 is: Z, authorisation to use the Entry in Declarant's Records (EIDR) must also be held.

EIDR cannot be used to declare controlled drugs or controlled goods under this Procedure Code.

Additional declaration type (DE 1/2): Z cannot be used where Authorisation by Customs Declaration is being claimed on this declaration for IP or where it was claimed on the original entry to IP. AI code 00100 in DE 2/2 may only be used with code A in DE 1/2.

For Authorisations by Customs Declaration (simplified authorisation) the annual usage allowed is 3 per calendar year. Each individual transaction claiming the Authorisation by Customs Declaration is subject to a goods item value limit (DE 4/14) of £500,000. Authorisation by Customs Declaration may only be claimed where the entry to and discharge of the special procedure occurs within the same Member State.

This Procedure Code may not be used with Simplified Declaration Procedure (SDP).

Notices:

Information can be found on [Inward Processing on GOV.UK](#).

[Pay less or no duty on goods you store, repair, process or temporarily use.](#)

Declaration category:

H4.

Declaration Type (DE 1/1):

Enter code: IM or CO.

For goods released to inward processing that have Customs Union status (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (DE 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (DE 1/1) should be completed with code 'CO' (VAT Only IP). Codes F15 and A04 must be declared in DE 1/11 (Additional Procedure Code).
- If the goods do not have Customs Union status, then the declaration type (DE 1/1) should be completed with code 'IM'.

Additional Declaration Type (DE 1/2):

The following codes may be used for this Procedure Code: A or Z.

Simplified Declaration/Previous Document (DE 2/1):

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to [Appendix 3: DE 2/1 Previous Document Codes](#) for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier (where applicable)
Y (supplementary declarations only — elements CLE*, DCR and DCS must be repeated in sequence when aggregation is used).	CLE (for the entry in declarant's records (EIDR)).	For CLE: Enter the date of the EIDR	Enter the goods item number from the entry in declarant's records.

Document category	Previous document type	Previous document reference	Goods item identifier (where applicable)
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Y (supplementary declarations only — elements CLE*, DCR and DCS must be repeated in sequence when aggregation is used).

DCR (to represent the DUCR).

For CLE: Enter the DUCR assigned in the commercial records to the consignment.

—

Y (supplementary declarations only — elements CLE*, DCR and DCS must be repeated in sequence when aggregation is used).

DCS (to represent any DUCR part no's).

For CLE: Enter any part numbers associated with the DUCR.

—

Document category	Previous document type	Previous document reference	Goods item identifier (where applicable)
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z	MRN (Declaration/notification).	Enter the MRN of the declaration used to enter the goods to IP.	Enter the goods item number from the previous document.

Document category	Previous document type	Previous document reference	Goods item identifier (where applicable)
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Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	—
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Z	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	—
---	--	---	---

*Please Note that CLE represents the Entry In Declarant's Records (EIDR) procedure.

Additional Information (DE 2/2):

Please refer to [Appendix 4: DE 2/2 Additional Information Statement Codes](#) for the relevant codes and details to be declared (for example, GEN45 authorisation holder's consignment reference).

Appendix 4 includes the codes for all AI statements that may be used on CDS. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in DE 2/2:

Coverage	AI statement code	Details to be declared
Authorisation by Customs Declaration only: Special Procedure Authorisation granted on the declaration at the time of entry to the procedure.	00100	Enter 'Simplified authorisation' to enter the goods to IP using Authorisation by Customs Declaration Enter 'Discharge of Simplified Authorisation' followed by the EORI number of the party who originally entered the goods to IP using Authorisation by Customs Declaration Note: Users of an Authorisation by Customs Declaration should refer to Appendix 4: DE 2/2 Additional Information Statement Codes which

Coverage	AI statement code	Details to be declared
		may be required for the specific operation.
Full authorisation holders only: Discharge of Inward Processing (Article 241(1) EU Reg. No. 2015/2446 (DA)).	10200	Enter 'IP' followed by the relevant authorisation number or INF number of the party who entered the goods to IP (and is now transferring them to another authorisation holder).
Code to describe the Economic Need for the processing operation	ECO01 — ECO22	Enter the appropriate economic code and text description for the processing operation according to the ECO codes shown in Appendix 4: DE 2/2 (Additional Information). Note: Refer to Pay less or no duty on goods you store, repair, process or

Coverage**AI
statement
code****Details to be declared**

temporarily use for guidance on
which economic codes to use.

Consignment/work number.

GEN45

Enter the unique reference number,
allocated to the consignment/work
by the authorisation holder.

Use with A.86(3) UCC debt rules only:
Declaration that the IP authorisation holder is
using the Article 86(3) EU Reg. No. 952/2013
(UCC) customs debt rules. This AI code must
be used with DE 1/11 Additional Procedure
Code F44. See DE 1/11 Additional Procedure
Code notes for details.

GEN86

Enter 'Article 86(3)'.

Coverage**AI
statement
code****Details to be declared**

Goods imported into NI that will be subject to processing where the additional processing criteria are not met.

NIPRO

Leave blank

Check the additional requirements for goods subject to processing

Documents produced, certificates and authorisations, additional references (DE 2/3):

Please refer to [Appendix 5: DE 2/3 Documents and Other Reference Codes](#) for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

Appendix 5 includes the codes for all documents, references and authorisation types that may be used on CDS. For example, C514 to be declared when the Entry in Declarant's Records (EIDR) is being used). The corresponding EORI number of the authorisation holder must be declared in DE 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Required by holders of a full Inward Processing authorisation only:

Enter the IP authorisation number being used to enter the goods to IP:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C601*	For example, GB.	IPO	Inward Processing authorisation number.
C505	For example, GB.	CGU**	Enter the authorisation reference for the comprehensive guarantee or Enter the details shown under C505 in Appendix 5A where a comprehensive guarantee is not required.

*C601 is only required where the party now entering the goods to IP holds a full authorisation. It is not required for the party discharging IP.

**Please note where the same Customs Comprehensive Guarantee is held for both IP and deferred payment, code C505 is only required once in DE 2/3. If a separate comprehensive guarantee is held for the IP authorisation, then CGU must be repeated quoting the second guarantee reference number.

Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	For example, GB.	CGU	Enter the authorisation reference for the comprehensive guarantee or Enter the details shown under C505 in Appendix 5A where a comprehensive guarantee is not required.

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C506	For example, GB.	DPO	Enter the Deferment Account Number being used to pay/ secure the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used for customs duty purposes, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-Customs duty tax types in DE 4/8 Method of Payment.

Deferred Payment (DE 2/6):

This data element must be completed when codes E or R are declared in DE 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in DE 2/3 and authorisation codes CGU and DPO declared in DE 3/39 when deferred payment is being used for customs duty purposes. They are not required for deferment when it is only being used to pay/secure other taxes.

Holder of the authorisation identification number (DE 3/39):

Please refer to [Appendix 6: DE 3/39 Authorisation Type Codes](#) for the list of codes to be declared (for example, EIR to be declared when Entry in Declarant's records (EIDR) is being used).

This data element does not require completion for the following types of authorisation:

- Authorisation by Customs Declaration for Special Procedures

For all other authorisations:

The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in DE 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	Enter the EORI number of the authorised holder
Deferred Payment	DPO**	Enter the EORI number of the DAN holder
Authorisation for the use of inward processing procedure	IPO***	Enter the EORI number of the Inward Processing authorisation holder who is now entering the goods to IP

*CGU is required when a comprehensive guarantee is held for inward processing (full authorisations only) or where deferment is used to pay/ secure customs duties.

**DPO is only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

***Code IPO is only required when a full authorisation is held by the party now entering the goods to IP. It is not required for the party discharging IP.

Tax Type (DE 4/3):

Enter the appropriate tax type using the codes from [Appendix 8: DE 4/3: Tax Types](#) for each tax to be paid or secured.

Method of Payment (DE 4/8):

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from [Appendix 9: DE 4/8: Method of Payment Codes](#).

When Entry in Declarant's Records (EIDR) is being used, only MOP codes E or R may be used.

The Method of Payment (MOP) types shown in the following table are the only MOP codes that can be used when security is required for an Authorisation by Customs Declaration to secure the potential duty due at the full rate of duty.

See [Appendix 9: DE 4/8 Methods of Payment for codes](#) that can be used for other tax lines.

MOP Code Definition

M Security Deposit — immediate payment (cash deposit)

N Security Deposit — immediate payment (CDS Cash Account deposit)

R Security Deposit — deferred payment (deferment account deposit)

S Importers general guarantee account (Importer self-representation)

T Agent's general guarantee account

MOP Code Definition

U Security — Importers guarantee account — standing authority (Direct/indirect representation)

V Security — Importers guarantee account — individual/specific authority (Direct/indirect representation)

Z Importers individual guarantee (for example, C&E 250)

Item Price/Amount (DE 4/14):

The declared values or prices must be the values or prices of the products being transferred to the new IP authorisation holder.

Location of Goods (DE 5/23):

Enter the location details in relation to where the IP goods are being transferred from (original IP authorisation holders location details for the previous procedure) as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
Full IP authorisation	Enter 'GBBYIP'.	Followed by the IP authorisation number.
Authorisation by Customs Declaration	Enter 'GBBU'.	Followed by the appropriate GB UN/LOCODE code*.

*Select the GB UN/LOCODE code from [Appendix 16I: DE 5/23: Goods Location Codes: GB Place Names and UN/LOCODE Codes](#) for the nearest place name to the premises where the goods are located.

Supervising Customs Office (DE 5/27):

Enter the supervising customs office code applicable for the Inward Processing authorisation being used to enter the goods to IP using the code list in [Appendix 17: DE 5/27 Supervising Office Codes](#).

For fully authorised traders, the Supervising Customs Office shown on the authorisation for Inward Processing, or;

Where an IP authorisation is granted under 'Authorisation by Customs Declaration', enter the SPOFF code 'GBBEL004' for the HMRC National Import Relief Unit (NIRU).

Details of Goods (DE 6/8 — 6/17):

Enter the details of the goods in terms of the products being transferred to the new IP authorisation holder.

Guarantee Type (DE 8/2):

Where an IP authorisation is granted under the 'Authorisation by Customs Declaration', enter code: 3.

For the full inward processing authorisation holders now placing the goods into IP:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

Enter Code 'Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in DE 4/8 Method of Payment).

Guarantee Reference (DE 8/3):

Where an IP authorisation is granted under the 'Authorisation by Customs Declaration', provide the reference number for the guarantee or the account to be used as security (for example, General guarantee, Deferment or Cash account). The appropriate Method of Payment code must be declared in DE 4/8.

For the full inward processing authorisation holder now placing the goods into IP: enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee. Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where method of payment codes N or P are declared in DE 4/8 Method of Payment.

Statistical Value (DE 8/6):

The statistical value must be declared in GBP (£ sterling) as the value of the unprocessed products.

DE 8/6 (statistical value) should only be completed in circumstances where there is no sales contract.

Additional procedure Codes (DE 1/11):

The following additional procedure codes may be used with Procedure Code 5151:

Union Additional Procedure Codes:

A04, F15, F44.

National Additional Procedure Codes:

000, 1IE, 1PO.

Notes:

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met:

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category, for example, H4.
- Where the authorisation was granted at the time of entry to IP (party discharging IP) under the Authorisation by Customs Declaration, a copy of the authorisation letter issued by NIRU must be provided to Customs (on request) unless the MRN details of the declaration have been declared in DE 2/1 (Previous Documents).
- If the goods were first entered to IP in another member state, you must use Procedure Code 5154 instead.
- Agents must have prior written approval from the authorisation holder to enter goods to inward processing on their behalf and ensure a copy of the declaration is returned to the holder.
- Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.
- Entry under this Procedure Code is a declaration that:
 - The goods are eligible to enter inward processing.
 - Any additional security which may be needed will be provided.
 - All other conditions and requirements associated with using the inward processing procedure will be met.

Security required:

While under the IP procedure all import duties and VAT are suspended. This is conditional upon a guarantee being provided to secure the potential customs debt.

Excise:

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5153:

These completion notes should be read in conjunction with the main CDS Declaration Completion Instructions for Imports. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

Description of procedure:

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Entry of goods to inward processing (Article 256 EU Reg. No. 952/2013 (UCC)), where the goods have been previously entered to temporary admission (Article 250 EU Reg. No. 952/2013 (UCC)).

Conditions for use:

This Procedure Code is used to claim a suspension from customs duty (and where applicable excise duty and VAT) for goods entered to an inward processing (IP) procedure, which were previously entered to temporary admission (TA).

An Inward Processing (IP) authorisation is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration). See conditions and requirements detailed in Pay less or no duty on goods you store, repair, process or temporarily use.

A Temporary Admission (TA) authorisation, valid at the time the goods were entered to TA, is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration), see conditions and requirements detailed in Pay less or no duty on goods you store, repair, process or temporarily use.

The MRN for the declaration which previously entered the goods to TA must be declared in DE 2/1 as a previous Document.

Where the goods are being transferred between different authorisation holders, the AI statement code 'TAPAR' must be declared in DE 2/2 where the goods were subject to TA with partial relief providing details of the amount of revenue paid whilst the goods were held under TA.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (DE 1/11).

Restrictions on usage:

Evidence of eligibility for customs duty relief under the Inward Processing (IP) procedure must be held.

Evidence of eligibility for customs duty relief under the Temporary Admission (TA) procedure must be held.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held for IP.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held at the time the goods were entered to TA.

Where the additional declaration type used in DE 1/2 is: Z, authorisation to use Entry in Declarant's Records (EIDR) must also be held.

EIDR cannot be used to declare controlled drugs or controlled goods under this Procedure Code.

Additional declaration type (DE 1/2): Z cannot be used where Authorisation by Customs Declaration is being claimed on this declaration for IP or where it was claimed on entry to TA. AI code 00100 in DE 2/2 may only be used with code A in DE 1/2.

For Inward Processing Authorisations by Customs Declaration (simplified authorisation) the annual usage allowed is 3 per calendar year. Each individual transaction claiming IP Authorisation by Customs Declaration is subject to a goods item value limit (DE 4/14) of £500,000. These limits do not apply to Temporary Admission Authorisation by Customs Declaration. Authorisation by Customs Declaration may only be used where the entry to and discharge of the special procedure occurs within the same Member State.

This Procedure Code may not be used with Simplified Declaration Procedure (SDP).

Notices:

Information can be found on [Inward Processing on GOV.UK](#).

[Pay less or no duty on goods you store, repair, process or temporarily use.](#)

[Information can be found on Temporary Admission on GOV.UK.](#)

Declaration category:

H4.

Declaration Type (DE 1/1):

Enter code: IM or CO.

For goods released to inward processing that have Customs Union status (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (DE 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (DE 1/1) should be completed with code 'CO' (VAT Only IP). Codes F15 and A04 must be declared in DE 1/11 (Additional Procedure Code).
- If the goods do not have Customs Union status, then the declaration type (DE 1/1) should be completed with code 'IM'.

Additional Declaration Type (DE 1/2):

The following codes may be used for this Procedure Code: A or Z.

Simplified Declaration/Previous Document (DE 2/1):

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to [Appendix 3: DE 2/1 Previous Document Codes](#) for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier (where applicable)
Y (supplementary declarations only — elements CLE*, DCR and DCS must be repeated in sequence)	CLE (for the entry in declarant's records (EIDR)).	For CLE: Enter the date of the EIDR	Enter the goods item number from the entry in declarant's records.

Document category	Previous document type	Previous document reference	Goods item identifier (where applicable)
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when aggregation is used).

Y (supplementary declarations only — elements CLE*, DCR and DCS must be repeated in sequence when aggregation is used).

DCR (to represent the DUCR).

For CLE: Enter the DUCR assigned in the commercial records to the consignment.

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Y (supplementary declarations only — elements CLE*, DCR and DCS must be repeated in sequence

DCS (to represent any DUCR part no's).

For CLE: Enter any part numbers

—

Document category	Previous document type	Previous document reference	Goods item identifier (where applicable)
when aggregation is used).		associated with the DUCR.	
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
Z (to represent the previous document).	MRN (Declaration/notification).	Enter the MRN of the declaration used to enter the goods to TA.	Enter the goods item number from the previous document.

Document category	Previous document type	Previous document reference	Goods item identifier (where applicable)
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Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	—
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Z	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	—
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*Please Note that CLE represents the Entry In Declarant's Records (EIDR) procedure.

Additional Information (DE 2/2):

Please refer to [Appendix 4: DE 2/2 Additional Information Statement Codes](#) for the relevant codes and details to be declared (for example, GEN45 authorisation holder's consignment reference).

Appendix 4 includes the codes for all AI statements that may be used on CDS. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in DE 2/2:

Coverage	AI statement code	Details to be declared
Authorisation by Customs Declaration only: Special Procedure Authorisation granted on the declaration at the time of entry to the procedure.	00100	Enter 'Simplified authorisation' to enter the goods to IP Enter 'Discharge of Simplified Authorisation' to discharge TA. Note: Users of an Authorisation by Customs Declaration should refer to Appendix 4: DE 2/2 Additional Information Statement Codes which may be required for the specific operation.

Coverage	AI statement code	Details to be declared
Full authorisation holders only: Discharge of Temporary Admission (Article 238 EU Reg. No. 2015/2446 (DA)).	10500	Enter 'TA' followed by the relevant authorisation number.
Code to describe the Economic Need for the processing operation	ECO01 — ECO22	Enter the appropriate economic code and text description for the processing operation according to the ECO codes shown in Appendix 4: DE 2/2 (Additional Information). Note: Refer to Pay less or no duty on goods you store, repair, process or temporarily use for guidance on which economic codes to use.

Coverage	AI statement code	Details to be declared
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
Use with A.86(3) UCC debt rules only: Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules. This AI code must be used with DE 1/11 Additional Procedure Code F44. See DE 1/11 Additional Procedure Code notes for details.	GEN86	Enter 'Article 86(3)'.

Coverage**AI
statement
code****Details to be declared**

Temporary Admission with Partial Relief
Note: Only required where the goods are being transferred between different authorisation holders.

TAPAR

Enter the total amount of revenue paid whilst the goods were held under TA.

Goods imported into NI that will be subject to processing where the additional processing criteria are not met.

NIPRO

Leave blank

Check the additional requirements for goods subject to processing

Documents produced, certificates and authorisations, additional references (DE 2/3):

Please refer to [Appendix 5: DE 2/3 Documents and Other Reference Codes](#) for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

Appendix 5 includes the codes for all documents, references and authorisation types that may be used on CDS.

For example, C514 to be declared when EIDR is being used). The corresponding EORI number of the authorisation holder must be declared in DE 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Required by holders of a full Inward Processing authorisation only:

Enter the IP authorisation number being used to enter the goods to IP:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C601	For example, GB.	IPO	Inward Processing authorisation number.

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	For example, GB.	CGU*	Enter the authorisation reference for the comprehensive guarantee or Enter the details shown under C505 in Appendix 5A where a comprehensive guarantee is not required.

*Please note where the same Customs Comprehensive Guarantee is held for both IP and deferred payment, code C505 is only required once in DE 2/3. If a separate comprehensive guarantee is held for the IP authorisation, then CGU must be repeated quoting the second guarantee reference number.

Required by holders of a full Temporary Admission authorisation only:

Enter the TA authorisation number valid at the time the goods were entered to TA:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
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C516	For example, GB.	TEA	Temporary Admission authorisation number.
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Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
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C505	For example, GB.	CGU	Enter the authorisation reference for the comprehensive guarantee or Enter the details shown under C505 in
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Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
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Appendix 5A where a comprehensive guarantee is not required.

C506	For example, GB.	DPO	Enter the Deferment Account Number being used to pay/ secure the customs duty.
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Document code	Document identifier	Document status
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1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.
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Please note that where deferred payment is being used to pay or secure customs duty, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-customs duty tax types in DE 4/8 Method of Payment Codes.

Deferred Payment (DE 2/6):

This data element must be completed when codes E or R are declared in DE 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.

Code	Details to be declared	Description
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in DE 2/3 and authorisation codes CGU and DPO declared in DE 3/39 when deferred payment is being used for customs duty purposes. They are not required for deferment when it is only being used to pay/ secure other taxes.

Holder of the authorisation identification number (DE 3/39):

Please refer to [Appendix 6: DE 3/39 Authorisation Type Codes](#) for the list of codes to be declared (for example, EIR to be declared when Entry in Declarant's Records (EIDR) is being used).

This data element does not require completion for the following types of authorisation:

- Authorisation by Customs Declaration for Special Procedures

For all other authorisations:

The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in DE 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Provision of a comprehensive guarantee, including reduction or waiver	CGU*	Enter the EORI number of the authorised holder
Deferred Payment	DPO**	Enter the EORI number of the DAN holder
Authorisation for the use of inward processing procedure	IPO***	Enter the EORI number of the Inward Processing authorisation holder

Authorisation type	Authorisation type code	Identifier
Temporary Admission	TEA****	The EORI number of the authorisation holder of TA at the time of entry to the procedure.

*CGU is required when a comprehensive guarantee is held for inward processing (full authorisations only) or where deferment is used to pay/ secure customs duties.

**DPO is only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

***Code IPO is only required when a full authorisation is held.

****Code TEA is only required when a full authorisation was held at the time the goods were entered to TA.

Tax Type (DE 4/3):

Enter the appropriate tax type using the codes from [Appendix 8: DE 4/3: Tax Types](#) for each tax to be paid or secured.

Method of Payment (DE 4/8):

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from [Appendix 9: DE 4/8: Method of Payment Codes](#).

When Entry in Declarant's records (EIDR) is being used, only MOP codes E or R may be used.

The Method of Payment (MOP) types shown in the following table are the only MOP codes that can be used when security is required for an IP Authorisation by Customs Declaration to secure the potential duty due at the full rate of duty.

See [Appendix 9: DE 4/8 Methods of Payment for codes](#) that can be used for other tax lines.

MOP Code	Definition
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M	Security Deposit — immediate payment (cash deposit)
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N	Security Deposit — immediate payment (CDS Cash Account deposit)
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MOP Code Definition

R Security Deposit — deferred payment (deferment account deposit)

S Importers general guarantee account (Importer self-representation)

T Agent's general guarantee account

U Security — Importers guarantee account — standing authority (Direct/indirect representation)

MOP Code Definition

V Security — Importers guarantee account — individual/specific authority (Direct/indirect representation)

Z Importers individual guarantee (for example, C&E 250)

Item Price/Amount (DE 4/14):

The declared values or prices must be the values or prices of the goods on their transfer to IP (for example, auction hammer price).

Location of Goods (DE 5/23):

Enter the location details appropriate to the type of TA authorisation held for the previous procedure as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
Full TA authorisation	Enter 'GBBYTA'	Followed by the TA authorisation number'
Authorisation by Customs Declaration	Enter 'GBBU'	Followed by the appropriate GB UN/LOCODE code**'

*Select the GB UN/LOCODE code from [Appendix 16l: DE 5/23: Goods Location Codes: GB Place Names and UN/LOCODE Codes](#) for the nearest place name to the premises where the goods are located.

Supervising Customs Office (DE 5/27):

Enter the supervising customs office code applicable for the Inward Processing authorisation held from [Appendix 17: DE 5/27 Supervising Office Codes](#).

For fully authorised traders, the Supervising Customs Office shown on the authorisation for Inward Processing, or;

Where an IP authorisation is granted under 'Authorisation by Customs Declaration', enter the SPOFF code 'GBBEL004' for the HMRC National Import Relief Unit (NIRU).

Details of Goods (DE 6/8 — 6/17):

Enter the details of the goods in terms of the products being transferred to IP.

Guarantee Type (DE 8/2):

Where an IP authorisation is granted under the 'Authorisation by Customs Declaration', enter code: 3.

For full inward processing authorisation holders:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

Enter Code Y where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in DE 4/8 Method of Payment).

Guarantee Reference (DE 8/3):

Where an IP authorisation is granted under the 'Authorisation by Customs Declaration', provide the reference number for the guarantee or the account to be used as security (for example, General guarantee, Deferment or Cash account). The appropriate Method of Payment code must be declared in DE 4/8.

For full inward processing authorisation holders enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where method of payment codes N or P are declared in DE 4/8 Method of Payment.

Statistical Value (DE 8/6):

The statistical value must be declared in GBP (£ sterling) as the value of the unprocessed products.

DE 8/6 (statistical value) should only be completed in circumstances where there is no sales contract.

Additional procedure Codes (DE 1/11):

The following additional procedure codes may be used with Procedure Code 5153:

Union Additional Procedure Codes:

A04, F15, F44.

National Additional Procedure Codes:

000, 1IE

Notes:

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met:

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category, for example, H4.
- Code F44 may not be used on the diversion to Free Circulation unless F44 was also quoted on the original declaration (in DE 1/11 (Additional Procedure Code) placing the goods under IP).
- Where the authorisation was granted at the time of entry to TA under the Authorisation by Customs Declaration, a copy of the authorisation letter issued by NTAS must be provided to Customs (on request) unless the MRN details of the declaration have been declared in DE 2/1 (Previous Documents).
- Agents must have prior written approval from the authorisation holder to enter goods to inward processing on their behalf and ensure a copy of the declaration is returned to the holder.
- Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.
- Entry under this Procedure Code is a declaration that:
 - The goods are eligible to enter inward processing.
 - Any additional security which may be needed will be provided.
 - All other conditions and requirements associated with using the inward processing procedure will be met.

Security required:

While under the IP procedure all import duties and VAT are suspended. This is conditional upon a guarantee being provided to secure the potential customs debt.

Excise:

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5154:

These completion notes should be read in conjunction with the main CDS Declaration Completion Instructions for Imports. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

Description of procedure:

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Goods previously entered to Inward Processing (IP) in another member state now being transferred to another IP authorisation holder (Articles 211(1), 218 and 256 EU Reg. No. 952/2013 (UCC)).

Conditions for use:

This Procedure Code is used to claim a suspension from customs duty (and where applicable excise duty and VAT) for goods previously entered to inward processing (IP) in another member state which are now being transferred to another authorisation holder.

A valid authorisation for IP is required by both parties in order to use this procedure:

The party discharging IP in the other member state:

- A full, multi-state Inward Processing (IP) authorisation, valid at the time the goods were entered to IP in the other member state, is needed by the party discharging IP to use this procedure code. See conditions and requirements detailed in Pay less or no duty on goods you store, repair, process or temporarily use.
- The details for the party discharging IP should be entered against the relevant AI statement code in DE 2/2.
- DE 2/3 and DE 3/39 are not required for the party discharging IP

The party entering the goods to IP:

- A full Inward Processing (IP) authorisation is needed by the party now entering the goods to IP, to use this procedure code. See conditions and requirements detailed in Pay less or no duty on goods you store, repair, process or temporarily use.
- The details of the party now entering the goods to IP should be declared against the relevant Document and Authorisation Type codes in DE 2/3 and DE 3/39.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (DE 1/11).

Restrictions on usage:

Evidence of eligibility for customs duty relief under the Inward Processing (IP) procedure must be held by both parties.

The use of this procedure is subject to a full Inward Processing (IP) authorisation being held for IP by both parties.

Authorisation by Customs Declaration cannot be used with this Procedure Code.

Simplified Declaration Procedure (SDP) and Entry in Declarants Records (EIDR) may not be used with this Procedure Code.

Notices:

Information can be found on [Inward Processing on GOV.UK](#).

[Pay less or no duty on goods you store, repair, process or temporarily use.](#)

Declaration category:

H4.

Declaration Type (DE 1/1):

Enter code: IM.

Additional Declaration Type (DE 1/2):

The following code may be used for this Procedure Code: A.

Simplified Declaration/Previous Document (DE 2/1):

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to [Appendix 3: DE 2/1 Previous Document Codes](#) for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier (where applicable)
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Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter another recognisable reference number (for example stock reference).	Enter the goods item number from the previous document.
---	---	--	---

Z	MRN (Declaration/notification).	Enter the MRN of the declaration used to enter the goods to IP in the other member state.	Enter the goods item number from the previous document.
---	---------------------------------	---	---

Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	—
---	------------------------------	--	---

Document category	Previous document type	Previous document reference	Goods item identifier (where applicable)
Z	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	—

Additional Information (DE 2/2):

Please refer to [Appendix 4: DE 2/2 Additional Information Statement Codes](#) for the relevant codes and details to be declared (for example, GEN45 authorisation holder's consignment reference).

Appendix 4 includes the codes for all AI statements that may be used on CDS. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in DE 2/2:

Coverage	AI statement code	Details to be declared
Full authorisation holders only: Discharge of Inward Processing (Article 241(1) EU Reg. No. 2015/2446 (DA)).	10200	Enter 'IP' followed by the relevant authorisation number or INF number of the party who entered the goods to IP in the other member state.
Code to describe the Economic Need for the processing operation	ECO01 — ECO22	Enter the appropriate economic code and text description for the processing operation according to the ECO codes shown in Appendix 4: DE 2/2 (Additional Information). Note: Refer to Pay less or no duty on goods you store, repair, process or temporarily use for guidance on which economic codes to use

Coverage	AI statement code	Details to be declared
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
Use with A.86(3) UCC debt rules only: Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules. This AI code must be used with DE 1/11 Additional Procedure Code F44. See DE 1/11 Additional Procedure Code notes for details.	GEN86	Enter 'Article 86(3)'.

Coverage**AI
statement
code****Details to be declared**

Goods imported into NI that will be subject to processing where the additional processing criteria are not met.

NIPRO

Leave blank

Check the additional requirements for goods subject to processing

Documents produced, certificates and authorisations, additional references (DE 2/3):

Please refer to [Appendix 5: DE 2/3 Documents and Other Reference Codes](#) for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

Appendix 5 includes the codes for all documents, references and authorisation types that may be used on CDS. (For example, C601 to be declared when a full IP authorisation is held). The corresponding EORI number of the authorisation holder must be declared in DE 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Required on all Inward Processing declarations:

Enter the IP authorisation number being used to enter the goods to IP:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C601*	For example, GB.	IPO	Inward Processing authorisation number.
C505	For example, GB.	CGU**	Enter the authorisation reference for the comprehensive guarantee or Enter the details shown under C505 in Appendix 5A where a comprehensive guarantee is not required.

*C601 is only required for the party now entering the goods to IP. It is not required for the party discharging IP in the other Member State.

**Please note that the comprehensive guarantee to be referred to in this instance relates to the inward processing authorisation only.

Document code	Document identifier	Document status
C603	Enter the INF1 reference number.	Use document status code AE if authorised for globalised INF1s (certification not required). Otherwise, use status code AC if certification is required.

Holder of the authorisation identification number (DE 3/39):

Please refer to [Appendix 6: DE 3/39 Authorisation Type Codes](#) for the list of codes to be declared (for example, IPO to be declared when Inward Processing is being used). The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in DE 2/3 against the appropriate document code.

Authorisation type	Authorisation type code	Identifier
Authorisation for the use of inward processing procedure	IPO*	Enter the EORI number of the Inward Processing authorisation holder who is now entering the goods to IP

*Code IPO is only required for the party now entering the goods to IP. It is not required for the party discharging IP in the other Member State.

Item Price/Amount (DE 4/14):

The declared values or prices must be the values or prices of the products being transferred to the new IP authorisation holder.

Location of Goods (DE 5/23):

Enter the details of the border location where the goods are being released in the UK or

Type of Authorisation held	Location Type Identifier	Location Details
IP Multi State Authorisation	Enter 'GBBU'	Followed by the appropriate GB UN/LOCODE code*

*Select the GB UN/LOCODE code from [Appendix 16I: DE 5/23: Goods Location Codes: GB Place Names and UN/LOCODE Codes](#) for the nearest place name to the premises where the goods are located.

Supervising Customs Office (DE 5/27):

Enter the supervising customs office code applicable for the Inward Processing authorisation being used to enter the goods to IP using the code list in [Appendix 17: DE 5/27 Supervising Office Codes](#).

Details of Goods (DE 6/8 — 6/17):

Enter the details of the goods in terms of the products being transferred to the new IP authorisation holder.

Guarantee Type (DE 8/2):

For the full inward processing authorisation holder now placing the goods into IP:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

Guarantee Reference (DE 8/3):

For the full inward processing authorisation holder now placing the goods into IP: enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

Statistical Value (DE 8/6):

The statistical value must be declared in GBP (£ sterling) as the value of the unprocessed products.

DE 8/6 (statistical value) should only be completed in circumstances where there is no sales contract.

Additional procedure Codes (DE 1/11):

The following additional procedure codes may be used with Procedure Code 5154:

Union Additional Procedure Codes:

A04, F44.

National Additional Procedure Codes:

000, 1IE.

Notes:

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met:

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category, for example H4.
- Code F44 may not be used on the diversion to Free Circulation unless F44 was also quoted on the original declaration (in DE 1/11 (Additional Procedure Code) placing the goods under IP.
- The INF1 must be used to provide the information on the original entry of the goods to IP in the other Member State.
- If the goods were first entered to IP in the same member state as transfer, you must use Procedure Code 5151 instead.
- Agents must have prior written approval from the authorisation holder to enter goods to inward processing on their behalf and ensure a copy of the declaration is returned to the holder.
- Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.
- Entry under this Procedure Code is a declaration that:

- The goods are eligible to enter inward processing.
- Any additional security which may be needed will be provided.
- All other conditions and requirements associated with using the inward processing procedure will be met.

Security required:

While under the IP procedure all import duties and VAT are suspended. This is conditional upon a guarantee being provided to secure the potential customs debt.

Excise:

—

5171:

These completion notes should be read in conjunction with the main CDS Declaration Completion Instructions for Imports. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

Description of procedure:

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Entry of goods to inward processing (Article 256 EU Reg. No. 952/2013 (UCC)), where the goods are being released from a Customs Warehouse (Article 240 EU Reg. No. 952/2013 (UCC)).

Conditions for use:

This Procedure Code is used to claim a suspension from customs duty (and where applicable excise duty and VAT) for goods entered to an inward processing (IP) procedure, which are being released from a Customs Warehouse (CW).

An Inward Processing (IP) authorisation is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration). See conditions and requirements detailed in Pay less or no duty on goods you store, repair, process or temporarily use.

A Customs Warehousing (CW) authorisation is needed to use this customs procedure, see conditions and requirements detailed in Pay less or no duty on goods you store, repair, process or temporarily use.

The MRN of this declaration must be provided to the warehousekeeper for their records as evidence that the goods have been entered to a customs procedure.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (DE 1/11).

Restrictions on usage:

Evidence of eligibility for customs duty relief under the Inward Processing (IP) procedure must be held.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held for IP.

The use of this procedure is subject to an authorisation being held for CW.

Where the additional declaration type used in DE 1/2 is: Z, authorisation to use Entry in Declarant's Records (EIDR) must also be held.

EIDR cannot be used to declare controlled drugs or controlled goods under this Procedure Code.

EIDR may not be used to enter the goods to IP where it was previously used to enter the goods to the Customs Warehouse.

Additional declaration type (DE 1/2): Z cannot be used where Authorisation by Customs Declaration is being claimed on this declaration. AI code 00100 in DE 2/2 may only be used with code A in DE 1/2.

For IP Authorisations by Customs Declaration (simplified authorisation) the annual usage allowed is 3 per calendar year. Each individual transaction claiming IP Authorisation by Customs Declaration is subject to a goods item value limit (DE 4/14) of £500,000. Authorisation by Customs Declaration may only be used where the entry to and discharge of the special procedure occurs within the same Member State.

This Procedure Code may not be used with Simplified Declaration Procedure (SDP).

Notices:

Information can be found on [Inward Processing on GOV.UK](#).

[Pay less or no duty on goods you store, repair, process or temporarily use.](#)

Information can be found on [Customs Warehousing on GOV.UK](#).

Declaration category:

H4.

Declaration Type (DE 1/1):

Enter code: IM or CO.

For goods released to inward processing that have Customs Union status (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (DE 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (DE 1/1) should be completed with code 'CO' (VAT Only IP). Codes F15 and A04 must be declared in DE 1/11 (Additional Procedure Code).
- If the goods do not have Customs Union status, then the declaration type (DE 1/1) should be completed with code 'IM'.

Additional Declaration Type (DE 1/2):

The following codes may be used for this Procedure Code: A or Z.

Simplified Declaration/Previous Document (DE 2/1):

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to [Appendix 3: DE 2/1 Previous Document Codes](#) for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier (where applicable)
Y (supplementary declarations only — elements CLE*, DCR and DCS must be repeated in sequence when aggregation is used).	CLE (for the entry in declarant's records (EIDR)).	For CLE: Enter the date of the EIDR	Enter the goods item number from the entry in declarant's records.

Document category	Previous document type	Previous document reference	Goods item identifier (where applicable)
Y (supplementary declarations only — elements CLE*, DCR and DCS must be repeated in sequence when aggregation is used).	DCR (to represent the DUCR).	For CLE: Enter the DUCR assigned in the commercial records to the consignment.	—
Y (supplementary declarations only — elements CLE*, DCR and DCS must be repeated in sequence when aggregation is used).	DCS (to represent any DUCR part no's).	For CLE: Enter any part numbers associated with the DUCR.	—

Document category	Previous document type	Previous document reference	Goods item identifier (where applicable)
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter the customs warehouse stock reference number associated with the removal	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	—
Z	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	—

*Note that CLE represents the Entry In Declarant's Records (EIDR) procedure.

The DUCR quoted on the type Z declaration must be the DUCR associated with the removal of the goods from the customs warehouse.

Additional Information (DE 2/2):

Please refer to [Appendix 4: DE 2/2 Additional Information Statement Codes](#) for the relevant codes and details to be declared (for example, GEN45 authorisation holder's consignment reference).

Appendix 4 includes the codes for all AI statements that may be used on CDS. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in DE 2/2:

Coverage	AI statement code	Details to be declared
Authorisation by Customs Declaration only: Special Procedure Authorisation granted on	00100	Enter 'Simplified authorisation' Note: Users of an Authorisation by Customs Declaration should refer to

Coverage**AI
statement
code****Details to be declared**

the declaration at the time of entry to the procedure.

Appendix 4: DE 2/2 Additional Information Statement Codes which may be required for the specific operation.

Code to describe the Economic Need for the processing operation

ECO01 —
ECO22

Enter the appropriate economic code and text description for the processing operation according to the ECO codes shown in Appendix 4: DE 2/2 (Additional Information).
Note: Refer to Pay less or no duty on goods you store, repair, process or temporarily use for guidance on which economic codes to use.

Coverage	AI statement code	Details to be declared
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
Use with A.86(3) UCC debt rules only: Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules. This AI code must be used with DE 1/11 Additional Procedure Code F44. See DE 1/11 Additional Procedure Code notes for details.	GEN86	Enter 'Article 86(3)'.

Coverage**AI
statement
code****Details to be declared**

Goods imported into NI that will be subject to processing where the additional processing criteria are not met.

NIPRO

Leave blank

Check the additional requirements for goods subject to processing

Premises Name and Address.
Note: If the premises code in DE 2/7 (Identification of Warehouse) is that of a UK allocated warehouse, do not complete a PREMS AI Statement.

PREMS

Enter the full name, address and country of the warehouse where the goods can be examined.
Enter the Premises Country Code as a suffix to the Premises Name and Address separated by a '-'.

Documents produced, certificates and authorisations, additional references (DE 2/3):

Please refer to [Appendix 5: DE 2/3 Documents and Other Reference Codes](#) for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

Appendix 5 includes the codes for all documents, references and authorisation types that may be used on CDS.

For example, C514 to be declared when Entry in Declarant's Records (EIDR) is being used). The corresponding EORI number of the authorisation holder must be declared in DE 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Required by holders of a full Inward Processing authorisation only:

Enter the IP authorisation number being used to enter the goods to IP:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
----------------------	--	---	--

C601	For example, GB.	IPO	Inward Processing authorisation number.
------	------------------	-----	---

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	For example, GB.	CGU*	Enter the authorisation reference for the comprehensive guarantee or Enter the details shown under C505 in Appendix 5A where a comprehensive guarantee is not required.

*Please note where the same Customs Comprehensive Guarantee is held for both IP and deferred payment, code C505 is only required once in DE 2/3. If a separate comprehensive guarantee is held for the IP authorisation, then CGU must be repeated quoting the second guarantee reference number.

Customs Warehouse authorisation details:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C517	For example, GB.	CWP (Private Customs Warehouse)	The customs warehouse authorisation number.
C518	For example, GB.	CW1 (public customs warehouse type 1)	The customs warehouse authorisation number.
C519	For example, FR.	CW2* (public customs warehouse type 2)	The customs warehouse authorisation number.

*Please note: CW2 must not be used with GB.

Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	For example, GB.	CGU	Enter the authorisation reference for the comprehensive guarantee or Enter the details shown under C505 in Appendix 5A where a comprehensive guarantee is not required.
C506	For example, GB.	DPO	Enter the Deferment Account Number being used to pay/ secure the customs duty.

Document code	Document identifier	Document status
1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.

Please note that where deferred payment is being used to pay or secure customs duty, both codes C505 and C506 must be declared. These codes are not required when deferment is only being used for non-customs duty tax types in DE 4/8 Method of Payment codes.

Deferred Payment (DE 2/6):

This data element must be completed when codes E or R are declared in DE 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN.

Please note document codes C505 and C506 must also be declared in DE 2/3 and authorisation codes CGU and DPO declared in DE 3/39 when deferred payment is being used for customs duty purposes. They are not required for deferment when it is only being used to pay/ secure other taxes.

Identification of warehouse (DE 2/7):

Enter:

Warehouse type**Warehouse identifier**

codes:

Followed by the warehouse reference number or warehouse ID.

R (public type 1)

Followed by the warehouse reference number or warehouse ID.

S (public type 2)*

Followed by the warehouse reference number or warehouse ID.

T (public type 3)*

Followed by the warehouse reference number or warehouse ID.

U (private)

Followed by the warehouse reference number or warehouse ID.

*Warehouse types S and T may not be used with any warehouse ID with a country code of GB.

Holder of the authorisation identification number (DE 3/39):

Please refer to [Appendix 6: DE 3/39 Authorisation Type Codes](#) for the list of codes to be declared (for example, EIR to be declared when Entry in Declarant's Records (EIDR) is being used).

This data element does not require completion for the following types of authorisation:

- Authorisation by Customs Declaration for Special Procedures

For all other authorisations:

The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in DE 2/3 against the appropriate document code.

Authorisation type

**Authorisation
type code**

Identifier

Provision of a comprehensive
guarantee, including reduction or
waiver

CGU*

Enter the EORI number of the
authorised holder

Deferred Payment

DPO**

Enter the EORI number of the DAN
holder

Authorisation for the use of inward
processing procedure

IPO***

Enter the EORI number of the Inward
Processing authorisation holder

Authorisation type	Authorisation type code	Identifier
Authorisation for a private customs warehouse	CWP	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 1	CW1	The EORI number of the authorisation holder.
Authorisation for a public customs warehouse type 2**	CW2****	The EORI number of the authorisation holder.

*CGU is required when a comprehensive guarantee is held for inward processing (full authorisations only) or where deferment is used to pay/ secure customs duties.

**DPO is only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

***Code IPO is only required when a full authorisation is held.

****CW2 cannot be used with GB.

Tax Type (DE 4/3):

Enter the appropriate tax type using the codes from [Appendix 8: DE 4/3: Tax Types](#) for each tax to be paid or secured.

Method of Payment (DE 4/8):

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from [Appendix 9: DE 4/8: Method of Payment Codes](#).

When Entry in Declarant's Records (EIDR) is being used, only MOP codes E or R may be used.

The Method of Payment (MOP) types shown in the following table are the only MOP codes that can be used when security is required for an IP Authorisation by Customs Declaration to secure the potential duty due at the full rate of duty.

See [Appendix 9: DE 4/8 Methods of Payment for codes](#) that can be used for other tax lines.

MOP Code Definition

M Security Deposit — immediate payment (cash deposit)

N Security Deposit — immediate payment (CDS Cash Account deposit)

R Security Deposit — deferred payment (deferment account deposit)

S Importers general guarantee account (Importer self-representation)

T Agent's general guarantee account

MOP Code Definition

U Security — Importers guarantee account — standing authority (Direct/indirect representation)

V Security — Importers guarantee account — individual/specific authority (Direct/indirect representation)

Z Importers individual guarantee (for example, C&E 250)

Location of Goods (DE 5/23):

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held

Location Type Identifier Location Details

CW authorisation

Enter 'GBBYCW'

Followed by the warehouse ID.

Supervising Customs Office (DE 5/27):

Enter the supervising customs office code applicable for the Inward Processing authorisation held from [Appendix 17: DE 5/27 Supervising Office Codes](#).

For fully authorised traders, the Supervising Customs Office shown on the authorisation for Inward Processing, or;

Where an authorisation is granted under 'Authorisation by Customs Declaration', enter the SPOFF code 'GBBEL004' for the HMRC National Import Relief Unit (NIRU).

Guarantee Type (DE 8/2):

Where an IP authorisation is granted under the 'Authorisation by Customs Declaration', enter code: 3.

For full inward processing authorisation holders:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

Enter Code 'Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in DE 4/8 Method of Payment).

Guarantee Reference (DE 8/3):

Where an IP authorisation is granted under the 'Authorisation by Customs Declaration', provide the reference number for the guarantee or the account to be used as security (for example, General guarantee, Deferment or Cash account). The appropriate Method of Payment code must be declared in DE 4/8.

For full inward processing authorisation holders enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where method of payment codes N or P are declared in DE 4/8 Method of Payment.

Statistical Value (DE 8/6):

The statistical value must be declared in GBP (£ sterling) as the value of the unprocessed products.

DE 8/6 (statistical value) should only be completed in circumstances where there is no sales contract.

Additional procedure Codes (DE 1/11):

The following additional procedure codes may be used with Procedure Code 5171:

Union Additional Procedure Codes:

A04, F15, F44.

National Additional Procedure Codes:

000, 1IE, 1PO, 1VW, 1XW.

Notes:

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.

- Procedure Codes on a Customs declaration must all be in the same declaration category, for example H4.
- Code F44 may not be used on the diversion to Free Circulation unless F44 was also quoted on the original declaration (in DE 1/11 (Additional Procedure Code) placing the goods under IP.
- Agents must have prior written approval from the authorisation holder to enter goods to inward processing on their behalf and ensure a copy of the declaration is returned to the holder.
- Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.
- Entry under this Procedure Code is a declaration that:
 - The goods are eligible to enter inward processing.
 - The goods are eligible for removal from warehousing.
 - The goods will be removed from the warehouse stated in DE 2/7 (identification of warehouse) without delay and in the same state and conditions as declared.
 - Any additional security which may be needed will be provided.
 - All other conditions and requirements associated with removal from the customs warehouse procedure will be met.
 - All other conditions and requirements associated with using the inward processing procedure will be met.
- All items on the customs declaration must be being removed from the same warehouse and have the previous procedure code of 71 (as the third and fourth digit) in DE 1/10 (Procedure Code).

Security required:

While under the IP procedure all import duties and VAT are suspended. This is conditional upon a guarantee being provided to secure the potential customs debt.

Excise:

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5178:

These completion notes should be read in conjunction with the main CDS Declaration Completion Instructions for Imports. These are additional notes on specific declaration data elements in relation to this procedure code and do not constitute full guidance on how the declaration should be completed.

Description of procedure:

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Entry of goods to inward processing (Article 256 EU Reg. No. 952/2013 (UCC)), where the goods are being released from a Free Zone (Article 243 EU Reg. No. 952/2013 (UCC)).

Conditions for use:

This Procedure Code is used to claim a suspension from customs duty (and where applicable excise duty and VAT) for goods entered to an inward processing (IP) procedure, which are being released from a Free Zone (FZ).

An Inward Processing (IP) authorisation is needed to use this customs procedure. This may be pre-approved (single member state or multi-state) or declaration specific (Authorisation by Customs Declaration). See conditions and requirements detailed in Pay less or no duty on goods you store, repair, process or temporarily use.

A Free Zone (FZ) authorisation is needed to use this customs procedure, see conditions and requirements detailed in Pay less or no duty on goods you store, repair, process or temporarily use.

The MRN of this declaration must be provided to the Free Zone Operator for their records as evidence that the goods have been entered to a customs procedure.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the declaration (DE 1/11).

Restrictions on usage:

Evidence of eligibility for customs duty relief under the Inward Processing (IP) procedure must be held.

The use of this procedure is subject to a full authorisation (single member state or multi-state), or an Authorisation by Customs Declaration being held for IP.

The use of this procedure is subject to an authorisation being held for FZ.

Where the additional declaration type used in DE 1/2 is: C or Y authorisation to use the Simplified Declaration Procedures (SDP) must also be held.

This Procedure Code may not be used with Entry in Declarant's Record's (EIDR).

Additional declaration type (DE 1/2): C or Y cannot be used where Authorisation by Customs Declaration is being claimed on this declaration. AI code 00100 in DE 2/2 may only be used with code A in DE 1/2.

For IP Authorisations by Customs Declaration (simplified authorisation) the annual usage allowed is 3 per calendar year. Each individual transaction claiming IP Authorisation by Customs Declaration is subject to a goods item value limit (DE 4/14) of £500,000. Authorisation by Customs Declaration may only be used where the entry to and discharge of the special procedure occurs within the same Member State.

Notices:

Information can be found on [Inward Processing on GOV.UK](#).

[Pay less or no duty on goods you store, repair, process or temporarily use.](#)

Information can be found on Free Zones in the Special Procedure Notice.

Declaration category:

H4 or I1 C.

Declaration Type (DE 1/1):

Enter code: IM or CO.

For goods released to inward processing that have Customs Union status (for example, they originate in a Special Fiscal Territory, or were sent from a Territory that forms part of a customs union with the EU), the declaration type (DE 1/1) should reflect the customs status of the goods:

- If the goods have Customs Union status, then the declaration type (DE 1/1) should be completed with code 'CO' (VAT Only IP). Codes F15 and A04 must be declared in DE 1/11 (Additional Procedure Code).
- If the goods do not have Customs Union status, then the declaration type (DE 1/1) should be completed with code 'IM'.

Additional Declaration Type (DE 1/2):

The following codes may be used for this Procedure Code: A, C or Y.

Simplified Declaration/Previous Document (DE 2/1):

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to [Appendix 3: DE 2/1 Previous Document Codes](#) for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier (where applicable)
X	337 (Temporary Storage Declaration).	Enter the Temporary Storage Declaration or stock reference number followed by the DUCR (as appropriate).	Enter the goods item number from the Temporary Storage Declaration or stock reference.
Y (supplementary declarations only — elements SDE*, DCR and DCS must be repeated in sequence when aggregation is used).	SDE (to represent the simplified declaration)	For SDE: Enter the MRN for the simplified declaration.	Enter the goods item number from the simplified declaration

Document category	Previous document type	Previous document reference	Goods item identifier (where applicable)
Y (supplementary declarations only — elements SDE*, DCR and DCS must be repeated in sequence when aggregation is used).	DCR (to represent the DUCR).	For SDE: Enter the DUCR assigned in the commercial records to the consignment.	—
Y (supplementary declarations only — elements SDE*, DCR and DCS must be repeated in sequence when aggregation is used).	DCS (to represent any DUCR part no's).	For SDE: Enter any part numbers associated with the DUCR.	—

Document category	Previous document type	Previous document reference	Goods item identifier (where applicable)
Z (to represent the previous document).	ZZZ (for any other previous reference).	Enter the free zone stock reference number associated with the removal	Enter the goods item number from the previous document.
Z	DCR (to represent the DUCR).	Enter the DUCR assigned in the commercial records to the consignment (as appropriate).	—
Z	DCS (to represent any DUCR part no's).	Enter any part numbers associated with the DUCR (as appropriate).	—

*Please Note that SDE represents the Simplified Declaration Procedure (SDP). The DUCR quoted on the type C/Y declaration must be the DUCR associated with the removal of the goods from the free zone.

Additional Information (DE 2/2):

Please refer to [Appendix 4: DE 2/2 Additional Information Statement Codes](#) for the relevant codes and details to be declared (for example, GEN45 authorisation holder's consignment reference).

Appendix 4 includes the codes for all AI statements that may be used on CDS. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statements may be required in DE 2/2:

Coverage	AI statement code	Details to be declared
Authorisation by Customs Declaration only: Special Procedure Authorisation granted on the declaration at the time of entry to the procedure.	00100	Enter 'Simplified authorisation' Note: Users of an Authorisation by Customs Declaration should refer to Appendix 4: DE 2/2 Additional Information Statement Codes which

Coverage

**AI
statement
code**

Details to be declared

may be required for the specific operation.

Code to describe the Economic Need for the processing operation

ECO01 —
ECO22

Enter the appropriate economic code and text description for the processing operation according to the ECO codes shown in Appendix 4: DE 2/2 (Additional Information).
Note: Refer to Pay less or no duty on goods you store, repair, process or temporarily use for guidance on which economic codes to use.

Coverage	AI statement code	Details to be declared
Consignment/work number.	GEN45	Enter the unique reference number, allocated to the consignment/work by the authorisation holder.
Use with A.86(3) UCC debt rules only: Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules. This AI code must be used with DE 1/11 Additional Procedure Code F44. See DE 1/11 Additional Procedure Code notes for details.	GEN86	Enter 'Article 86(3)'.

Coverage**AI
statement
code****Details to be declared**

Goods imported into NI that will be subject to processing where the additional processing criteria are not met.

NIPRO

Leave blank

Check the additional requirements for goods subject to processing

Premises Name and Address.
Note: If the premises code in DE 2/7 (Identification of Warehouse) is that of a UK allocated warehouse, do not complete a PREMS AI Statement.

PREMS

Enter the full name, address and country of the warehouse where the goods can be examined.
Enter the Premises Country Code as a suffix to the Premises Name and Address separated by a '-'.

Documents produced, certificates and authorisations, additional references (DE 2/3):

Please refer to [Appendix 5: DE 2/3 Documents and Other Reference Codes](#) for the relevant document codes, document status codes and details to be declared (for example, licences and certificates). Where both Union and National document codes are being declared, enter any Union codes first. Union codes will begin with a letter.

Appendix 5 includes the codes for all documents, references and authorisation types that may be used on CDS.

For example, C512 to be declared when Simplified Declaration Procedure (SDP) is being used). The corresponding EORI number of the authorisation holder must be declared in DE 3/39 against the appropriate authorisation type code.

The specific document code references detailed below must be declared (as applicable).

Required by holders of a full Inward Processing authorisation only:

Enter the IP authorisation number being used to enter the goods to IP:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C601	For example, GB.	IPO	Inward Processing authorisation number.

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C505	For example, GB.	CGU*	Enter the authorisation reference for the comprehensive guarantee or Enter the details shown under C505 in Appendix 5A where a comprehensive guarantee is not required.

*Please note where the same Customs Comprehensive Guarantee is held for both IP and deferred payment, code C505 is only required once in DE 2/3. If a separate comprehensive guarantee is held for the IP authorisation, then CGU must be repeated quoting the second guarantee reference number.

Free Zone authorisation details:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
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C600	For example, GB.	FZ	The Free Zone authorisation number.
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Deferment only:

When deferred payment is being used for customs duty purposes, enter the following document codes:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
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C505	For example, GB.	CGU	Enter the authorisation reference for the comprehensive guarantee or Enter the details shown under C505 in
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Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
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Appendix 5A where a comprehensive guarantee is not required.

C506	For example, GB.	DPO	Enter the Deferment Account Number being used to pay/ secure the customs duty.
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Document code	Document identifier	Document status
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1207	Enter the date and location details entered on the C1207S.	Enter the appropriate document status code.
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Please note that where deferred payment is being used to pay or secure customs duty, both codes C505 and C506 must be declared. They are not required for deferment when it is only being used to pay/ secure other taxes.

Deferred Payment (DE 2/6):

This data element must be completed when codes E or R are declared in DE 4/8 (Method of Payment).

Enter the Deferment Account Numbers (DANs) of the deferment accounts to be used to:

- Defer the payment of the customs duty and other charges (for example, excise duty), or;
- Provide a deferred deposit.

The deferment account details should be entered in the following format:

Code	Details to be declared	Description
1DAN	Deferment account number (n7).	The deferment account to be used for all charges, unless 2DAN is also declared.

Code	Details to be declared	Description
2DAN	Deferment account number (n7).	When 2DAN is used only import VAT will be charged to 2DAN. All other deferred charges will be lodged against 1DAN

Please note document codes C505 and C506 must also be declared in DE 2/3 and authorisation codes CGU and DPO declared in DE 3/39 when deferred payment is being used for customs duty purposes. They are not required for deferment when it is only being used to pay/ secure other taxes.

Identification of warehouse (DE 2/7):

Enter:

Warehouse type**Warehouse identifier**

codes:
Z (Free-zone).

Free Zone identification number.

Holder of the authorisation identification number (DE 3/39):

Please refer to [Appendix 6: DE 3/39 Authorisation Type Codes](#) for the list of codes to be declared (for example, SDE to be declared when Simplified Declaration Procedure (SDP) is being used).

This data element does not require completion for the following types of authorisation:

- Authorisation by Customs Declaration for Special Procedures

For all other authorisations:

The Authorisation Type Code and relevant EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in DE 2/3 against the appropriate document code.

Authorisation type

**Authorisation
type code**

Identifier

Provision of a comprehensive
guarantee, including reduction or
waiver

CGU*

Enter the EORI number of the
authorised holder

Deferred Payment

DPO**

Enter the EORI number of the DAN
holder

Authorisation for the use of inward
processing procedure

IPO***

Enter the EORI number of the Inward
Processing authorisation holder

Authorisation type	Authorisation type code	Identifier
Authorisation for a Free Zone	FZ	The EORI number of the authorisation holder.

*CGU is required when a comprehensive guarantee is held for inward processing (full authorisations only) or where deferment is used to pay/ secure customs duties.

**DPO is only required for deferment if they are being used to pay or secure customs duty. They are not required when deferment is only being used for other taxes.

***Code IPO is only required when a full authorisation is held.

Tax Type (DE 4/3):

Enter the appropriate tax type using the codes from [Appendix 8: DE 4/3: Tax Types](#) for each tax to be paid or secured.

Method of Payment (DE 4/8):

Enter a Method of Payment (MOP) code for each tax type to be paid or secured using the codes from [Appendix 9: DE 4/8: Method of Payment Codes](#).

When Simplified Declaration Procedure (SDP) with regular use is being used, only MOP codes E or R may be used.

The Method of Payment (MOP) types shown in the following table are the only MOP codes that can be used when security is required for an IP Authorisation by Customs Declaration to secure the potential duty due at the full rate of duty.

See [Appendix 9: DE 4/8 Methods of Payment for codes](#) that can be used for other tax lines.

MOP Code	Definition
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M	Security Deposit — immediate payment (cash deposit)
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N	Security Deposit — immediate payment (CDS Cash Account deposit)
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MOP Code Definition

R Security Deposit — deferred payment (deferment account deposit)

S Importers general guarantee account (Importer self-representation)

T Agent's general guarantee account

U Security — Importers guarantee account — standing authority (Direct/indirect representation)

MOP Code Definition

V Security — Importers guarantee account — individual/specific authority (Direct/indirect representation)

Z Importers individual guarantee (for example, C&E 250)

Location of Goods (DE 5/23):

Enter the location details appropriate to the type of authorisation held as indicated in the table below:

Type of Authorisation held	Location Type Identifier	Location Details
FZ authorisation.	Enter 'GBBYFZ'	Followed by the Free Zone ID.

Supervising Customs Office (DE 5/27):

Enter the supervising customs office code applicable for the Inward Processing authorisation held from [Appendix 17: DE 5/27 Supervising Office Codes](#).

For fully authorised traders, the Supervising Customs Office shown on the authorisation for Inward Processing, or;

Where an IP authorisation is granted under 'Authorisation by Customs Declaration', enter the SPOFF code 'GBBEL004' for the HMRC National Import Relief Unit (NIRU).

Guarantee Type (DE 8/2):

Where an IP authorisation is granted under the 'Authorisation by Customs Declaration', enter code: 3.

For full inward processing authorisation holders:

- Enter code '0' (where a comprehensive guarantee waiver is held), or
- Enter code '1' (where a comprehensive guarantee is held).

Enter Code 'Y' where Cash Accounts are being used to pay/ secure the duties and other charges concerned (where code N or P is declared in DE 4/8 Method of Payment).

Guarantee Reference (DE 8/3):

Where an IP authorisation is granted under the 'Authorisation by Customs Declaration', provide the reference number for the guarantee or the account to be used as security (for example, General guarantee, Deferment or Cash account). The appropriate Method of Payment code must be declared in DE 4/8.

For full inward processing authorisation holders enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

Enter the EORI number of the holder of the Cash Account being used to pay/ secure any duties and charges where method of payment codes N or P are declared in DE 4/8 Method of Payment.

Statistical Value (DE 8/6):

The statistical value must be declared in GBP (£ sterling) as the value of the unprocessed products.

DE 8/6 (statistical value) should only be completed in circumstances where there is no sales contract.

Additional procedure Codes (DE 1/11):

The following additional procedure codes may be used with Procedure Code 5178:

Union Additional Procedure Codes:

A04, F15, F44.

National Additional Procedure Codes:

000, 1IE, 1PO, 2CD, 2CG.

Notes:

The use of this procedure code is a declaration by the importer that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

- Entry under this procedure code is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any duties or other charges due in respect of the goods in question if the conditions of the relief aren't met.
- Procedure Codes on a Customs declaration must all be in the same declaration category, for example H4.

- Code F44 may not be used on the diversion to Free Circulation unless F44 was also quoted on the original declaration (in DE 1/11 (Additional Procedure Code) placing the goods under IP.
- Agents must have prior written approval from the authorisation holder to enter goods to inward processing on their behalf and ensure a copy of the declaration is returned to the holder.
- Traders are reminded that failure to submit a suspension Bill of Discharge by the due date to their supervising office may lead to having to pay any suspended duty and VAT.
- Entry under this Procedure Code is a declaration that:
 - The goods are eligible to enter inward processing.
 - The goods are eligible for removal from a free zone.
 - The goods will be removed from the free zone stated in DE 2/7 (identification of warehouse) without delay and in the same state and conditions as declared.
 - Any additional security which may be needed will be provided.
 - All other conditions and requirements associated with removal from the free zone procedure will be met.
 - All other conditions and requirements associated with using the inward processing procedure will be met.
- All items on the customs declaration must be being removed from the same free zone and have the previous procedure code of 78 (as the third and fourth digit) in DE 1/10 (Procedure Code).

Security required:

While under the IP procedure all import duties and VAT are suspended. This is conditional upon a guarantee being provided to secure the potential customs debt.

Excise:

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