Additional Procedure Code E-Series

This Appendix contains the specific completion rules instructions for the E-series Union Additional Procedure Codes for Data Element (D.E.) 1/11 for Imports.

Use the D.E. 1/10 – 1/11 correlation matrix, Additional Procedure Code index list and their respective completion notes to help you identify the correct code to use and for additional guidance on how to complete the declaration. This Appendix includes Additional Procedure Codes:

Notes:

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

This Appendix only contains any additional completion notes for each 3-digit Additional Procedure Code and **does not** constitute full guidance on how the declaration should be completed.

Where a single goods item requires the use of both Union and National Additional Procedure Codes, Union Codes (from Appendix 2A: D.E. 1/11: Additional Procedure Codes: Union Codes) should be declared first (see CDS Declaration Completion Instructions for Imports, D.E. 1/11 for more details).

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

These completion notes are a supplement to the D.E. 1/10 Procedure Code Notes and therefore any instructions relating to the requested or previous procedure included against the relevant D.E. 1/10 Procedure Code (see Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes) must also be followed.

The D.E. 1/10 completion notes are not repeated against or superseded by the D.E. 1/11 completion notes.

General declaration completion notes:

Where the D.E. 1/10 completion notes contain different instruction from the main Declaration Completion Guide or other Appendices, the completion instructions in Appendix 1 take precedence 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 D.E. 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.

E01: Use of the Unit Price for the Determination of the Customs Value for Certain Perishable Goods (Article 74(2)(c) of the Code and Article 142(6) of Commission Implementing Regulation No. (EU) 2015/2447.

Description of procedure:

For certain perishable goods imported, it is possible to determine the customs value on the unit price. Such unit prices may be used to determine the customs value of the imported goods for a period of 14 days. Each period shall start on a Friday. (Article 74(2)(c) of EU Reg. No. 952/2013 Union Customs Code (UCC)) and Article 142(6) of Commission Implementing Regulation No. (EU) 2015/2447.

Goods covered:

Imports of fresh fruit and vegetables with the customs value and duty calculated using a Simplified Procedure Value (SPV).

Permitted Import Movements:

This Additional Procedure Code may be used to declare goods moving from:

- RoW to Northern Ireland (unless NIREM or NIQUO is declared in DE 2/2)
- GB to Northern Ireland (unless NIREM or NIQUO is declared in DE 2/2)

Conditions for use:

For use with imports of fresh fruit and vegetables which are not covered by an invoice value for the transaction.

Restrictions on usage:

This Additional Procedure Code must not be used:

- If there is an invoice value for the transaction.
- With entry in Declarant's Records (EIDR).
- Where NIIMP is declared with NIREM or NIQUO in DE 2/2
- Where NIDOM is declared with NIREM or NIQUO in DE 2/2
- Where E02, 1FV or 1SV are declared in DE 1/11

Notices:

Working out the customs value of your imported goods

Specific fields in the declaration/notes on completion:

As defined in the main CDS Declaration Completion Instructions for Imports the listed data elements should be completed as follows:

- D.E. 4/16: Valuation Method: code '4' must be declared

The following data elements should be left blank:

- D.E. 4/1: Delivery Terms,
- D.E. 4/4: Tax Base,
- D.E. 4/9: Additions and Deductions,
- D.E. 4/11: Total Amount Invoiced,

Page 2 of 5   20240301 App 2A DE 1-11, UAPC Exx series (Imports).docx230505 App 2A
DE 1-11, UAPC Exx series   Security Marking: Official

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- D.E. 4/13: Valuation Indicator,
- D.E. 4/14: Item Price/Amount,
- D.E. 5/21: Place of Loading

Security required:

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VAT:

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Post clearance action:

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Notes:

CDS will calculate the value using the commodity code, net mass and current SPV rate.

Subsidy waivers can only be claimed with Additional Procedure Code E01 where goods are "At Risk" of entering the EU.

Additional Procedure Code E01 can only be used with Requested and Previous Procedure codes (D.E. 1/10): 0100, 0171, 0178, 4000, 4071, 4078, 4200, 4271, 4278, 4400, 4471, 4478.

Additional documents needed:

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E02: Standard Import Values (SIV) as published in the EU Official Journal (OJ)

Description of procedure:

Imports of fresh fruit and vegetables listed in Annex VII, Part A to Commission Delegated Regulation 2017/891, declared to home use with the value and duty calculated using a Standard Import Value (SIV) as published in the 'L' series of Official Journals (OJ) of the EU.

Goods covered:

Imports of fresh fruit and vegetables with the customs value and duty calculated using a Standard Import Value (SIV) (as listed in Annex VII, Part A Commission Delegated Regulation (EU) No 2017/891) and the Official Journals (OJ) of the EU.

Permitted Import Movements:

This Additional Procedure Code may be used to declare goods moving from:

- RoW to Northern Ireland (unless NIREM or NIQUO is declared in DE 2/2)
- GB to Northern Ireland (unless NIREM or NIQUO is declared in DE 2/2)

Conditions for use:

For use with imports of fresh fruit and vegetables which are not covered by an invoice value for the transaction and where an SIV rate is published in the OJ.

Restrictions on usage:

This Additional Procedure Code is only to be used during periods for which a SIV is in force for the product being declared.

This Additional Procedure Code must not be used:

- if there is an invoice value for the transaction.
- with Entry in Declarant's Records (EIDR).
- for imports in GB
- where NIIMP is declared with NIREM or NIQUO in DE 2/2
- where NIDOM is declared with NIREM or NIQUO in DE 2/2
- where E01, 1FV or 1SV are declared in DE 1/11

Notices:

Working out the customs value of your imported goods

Specific fields in the declaration/notes on completion:

As defined in the main CDS Declaration Completion Instructions for Imports the listed data elements should be completed as follows:

- D.E. 4/16: Valuation Method: code '4' must be declared

The following data elements should also be left blank:

- D.E. 4/1: Delivery Terms,
- D.E. 4/4: Tax Base,
- D.E. 4/9: Additions and Deductions,
- D.E. 4/11: Total Amount Invoiced,
- D.E. 4/13: Valuation Indicator and
- D.E. 4/14: Item Price/Amount
- D.E. 5/21: Place of Loading

Security required:

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VAT:

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Post clearance action:

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Notes:

The Additional Procedure Code must only be used to declare goods listed in Annex VII, Part A to Commission Delegated Regulation 2017/891 when a SIV is available and when that SIV has been used to establish the customs value of the goods.

SIV rates are published daily in the 'L' series of Official Journals of the EU and can be viewed against the commodity on the TARIC database.

CDS will calculate the value using the commodity code, net mass and current SIV rate.

Subsidy waivers can only be claimed with Additional Procedure Code E02 where goods are "At Risk" of entering the EU.

Additional Procedure Code E02 can only be used with Requested and Previous Procedure codes (D.E. 1/10): 0100, 0171, 0178, 4000, 4071, 4078, 4200, 4271, 4278, 4400, 4471, 4478.

Additional documents needed:

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