

**Additional Procedure Code 1-Series**

This Appendix contains the specific completion rules instructions for the 1-series National 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:

1BN: Fresh bananas without a weight certificate ..... ~~43~~

1CD: Controlled drugs using Simplified Procedures ..... ~~64~~

1CG: Controlled Goods using Simplified Procedures ..... ~~107~~

1CL: Taxable commodities for climate change levy, with a claim to full relief or the use of the 14-day election procedure for Climate Change Levy ~~128~~

1DP: Goods imported under diplomatic privilege (official use)..... ~~1711~~

1EB: Grouping excise goods falling under different tariff subheadings ..... ~~2013~~

1ES: Goods imported for or on behalf of the European Space Agency (ESA) or by Astrium Ltd for use in INTELSAT project ~~2417~~

1EX: Mineral (Hydrocarbon) oil imported on which Excise Duty is suspended on entry to an excise warehouse ~~2719~~

1FV: Use of a provisional customs value pending sale of the goods after import or where no evidence is held to prove a declared value for equivalent goods and valuation method 4 is used (Taxation (Cross-Border Trade) Act 2018; Part 1; Section16(6b) and The Customs (Import Duty) (EU Exit) Regulations 2018; Part 12; Regulation 123) ..... ~~2920~~

1H7: Declaration Category H7 – Super Reduced Data Set (SRDS) ..... ~~3122~~

1IE: IP prior import equivalence (IM/EX) ..... ~~3625~~

1MO: Goods imported by the MoD ..... ~~3726~~

1MP: Prior export of compensating products obtained from milk and milk products (EX/IM). .... ~~4028~~

1NC: Equipment imported for certain NATO contracts and projects..... ~~4230~~

1NN: Goods imported for non-NATO authorised countries (official use) ..... ~~4531~~

1NO: Goods imported for US and other NATO visiting forces (official use) ..... ~~4733~~

1NP: Goods imported for US and other NATO visiting forces entitled personnel (personal use)...	<del>5035</del>
1NV: Tariff Chapters 8703 (motor cars) and 8711 (motor cycles) permanently imported .....	<del>5538</del>
1PF: Goods of an aggregate value not exceeding £630 (700 euros) intended solely for personal or family use.	<del>5740</del>
1PO: Goods imported using the international mail procedure where a written customs declaration is required to enter the goods to IP.	<del>6344</del>
1PP: Northern Ireland Personal Property Relief (NIPPR) – Goods eligible for NIPPR.....	<del>6545</del>
1RC: Relief from Customs Duty.....	<del>6747</del>
1RE: Relief from Excise Duty .....	<del>7149</del>
1RL: RGR with End Use (Duty and VAT Relief claimed).....	<del>7552</del>
1RV: Relief from VAT (VAT exemption is claimed).....	<del>8458</del>
1SC: Consignments entered under the provisions of the split consignment facility.....	<del>8861</del>
<b>1SV: Use of the Unit Price for the Determination of the Customs Value for Certain Perishable Goods</b> (Taxation (Cross-Border Trade) Act 2018; Part 1; Section16(6b) and The Customs (Import Duty) (EU Exit) Regulations 2018; Part 12; Regulation 124)	<del>9264</del>
1SW: Goods imported under the shipwork or platform End Use procedure .....	<del>9465</del>
1TO: Hydrocarbon oils imported under the ‘Tied Oil’ scheme for Excise Duty relief.....	<del>9768</del>
1VW: Goods liable to VAT only, declared for customs warehousing, or removed from customs warehousing	<del>10170</del>
1XT: More than 1 previous procedure involving Temporary Admission .....	<del>10371</del>
1XW: More than 1 previous procedure involving Customs Warehousing.....	<del>10773</del>

**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 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 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.

**1BN: Fresh bananas without a weight certificate****Description of procedure:**

Release to free circulation of fresh bananas without weight certificates.

**Goods covered:** Fresh bananas under commodity code 0803 9010 00, subject to import duty, authorised to be declared to free circulation without weight certificates.

**Conditions for use:**

The consignment must be weighed by an operator approved by customs for the purpose of weighing bananas with the certificates drawn up in line with the procedure laid down in Implementing Regulation 2015/2447, Annex 61-03.

Where the bananas are imported without a weight certificate at the time of release, a provisional weight must be declared in D.E. 6/1 (Net Mass). This may be calculated by using weight certificates from a previous consignment of bananas of the same type and origin.

The weight certificates showing the true weight of the consignment must be produced and submitted with an entry amendment/ supplementary declaration to the National Clearance Hub within 10 calendar days of acceptance of the initial declaration.

**Restrictions on usage:**

Use of this Additional Procedure Code is restricted to imported fresh bananas under commodity code 0803 9010 00.

Regular use of this Additional Procedure Code requires a prior authorisation for Simplified Declaration Procedure (regular use) to be held.

Where this Additional Procedure Code is used by pre-authorised Simplified Declaration Procedure (regular use) holders, the weight certificate must be held at the time the supplementary declaration is submitted.

Where this Additional Procedure Code is used by pre-authorised Simplified Declaration Procedure (regular use) traders, the Type C or F (D.E. 1/2) declarations must be completed using the controlled goods data set.

This Additional Procedure Code is excluded from Entry in Declarant Records (EIDR).

**Notices:**

[Apply to use simplified declarations for imports](#)

Also see [Importing bananas into the EU](#)

**Specific fields in the declaration/notes on completion:****Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

For the Banana weighing certificate. Enter:

Document code	Document identifier	Document status
C046	Where a banana weighing certificate is not held enter “Not held” and produce weighing certificate within 10 calendar days of acceptance of the initial declaration. <i>Note: “Not held” is only applicable when document code C046 is declared with Additional Procedure Code 1BN.</i>	Use status code (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): XU. <i>Note: when document code C046 is declared with Additional Procedure Code 1BN, only status code XU is permitted.</i>

For Authorised Banana Weighers:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C526	e.g., GB	AWB	Provide the authorisation decision number for the Authorised Banana Weigher

**Security required**

The duty calculated on the provisional weight given in D.E. 6/1 must be either paid outright or secured to release the consignment unless prior authorisation for Simplified Declaration Procedure (regular use) is held.

**VAT:**

-

**Post clearance action:**

The banana weighing certificates (C046) must be presented to the National Clearance Hub with a post clearance amendment/ supplementary declaration giving the true weight within 10 calendar days of acceptance of the initial declaration. Additional Procedure Code 1BN should be removed/not used on the amended entry.

**Notes:**

Additional Procedure Code 1BN can only be used with Requested and Previous Procedure code (D.E. 1/10): 0100, 4000, , 4200.

**Additional documents needed:**

**1CD: Controlled drugs using Simplified Procedures**

**Description of Procedure:**

Importation of controlled drugs released to free circulation (excluding End Use) using Simplified Declaration Procedure (SDP) (regular use)

**Goods covered:**

Controlled drugs eligible for clearance under the Simplified Declaration Procedure (SDP) entered by or on behalf of authorised traders.

**Conditions for use:**

An authorisation to use Simplified Declaration Procedure (regular use) must be held.

The rules laid in the main CDS Declaration Completion Instructions for Imports and [Appendix 21F: Declaration Category Data Sets I1](#) and its reference notes for the expanded data set for controlled goods/ drugs which must be followed.

All normal supporting documentation must be produced with the simplified declaration (D.E. 1/2 codes C or F), including invoices, health certificates, licences and preference certificates.

A Supplementary Declaration using Additional Declaration Type Y in D.E. 1/2 is still required.

Where controlled goods are declared, all items on the declaration will be required to comply with the controlled goods data set. To avoid having to provide additional data for controlled goods you may wish to declare any non-controlled goods on a separate declaration.

**Restrictions on usage:**

This Additional Procedure Code must only be used for the release to free circulation (excluding End Use) of importations of Controlled Drugs.

Other types of Controlled Goods must be imported using Additional Procedure Codes 1CG.

Where Controlled Drugs are being released to a special procedure (including End Use), Additional Procedure Code 2CD must be used instead.

This Additional Procedure Code is excluded from Entry in Declarant Records (EIDR).

**Notices:**

Apply to use simplified declarations for imports **Specific fields in the declaration/notes on completion:**

The data elements needed to use this Additional Procedure Code are specified in the main CDS Declaration Completion Instructions for Imports and [Appendix 21F: Declaration Category Data Sets I1](#) (please see the reference notes for the expanded data set for controlled goods).

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Supporting documentation such as licences and certificates needed to release the goods to free circulation must be presented and declared in D.E. 2/3 on the simplified declaration.

Status Codes EA, IA, JA or UA should be declared on the supplementary declaration to evidence that the licences were previously declared on the simplified declaration.

This Additional Procedure code must also be declared on the Supplementary Declaration to support the Document Status code declared on the Supplementary Declaration.

As appropriate to the goods being declared, enter:

Document code	Description and Usage of Code	Details to be entered
<b>9112</b>	Drugs Precursor Chemicals Individual Licence.	Enter GBHOA followed by the licence number. If using more than one licence, then a separate 9112 entry in D.E. 2/3 is required for each licence.  Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AC, AE, AF, AT, XX.
<b>9113</b>	Controlled Drugs Individual Licence.	Enter GBHCB followed by the licence number. If using more than one licence, then a separate 9113 entry in D.E. 2/3 is required for each licence.  Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AG, XW, XX.
<b>9114</b>	Controlled Drugs Open Individual Licence.	Enter GBHCE followed by the licence number. If using more than one licence, then a separate 9114 entry in D.E. 2/3 is required for each licence.  Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): FP, XW, XX.

**Security required**

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**VAT:**

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**Post clearance action:**

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**Notes:**

Additional Procedure Code 1CD can only be used with Requested and Previous Procedure code (D.E. 1/10): 0100, 0121, 0151, 0153, 0171, 0178; 0700, 0721, 0751, 0753, 0771, 0778, 4000, 4078, 4200, 4221, 4251, 4253, 4271, 4278, 6110, 6111, 6121, 6122, 6123, 6131.

**Additional documents needed:**



Supporting documentation such as licences and certificates needed to release the goods to free circulation must be presented (as required) before gaining release of the goods.

**1CG: Controlled Goods using Simplified Procedures****Description of procedure:**

Importation of controlled goods released to free circulation (excluding End Use) using Simplified Declaration Procedure (SDP regular use)

**Goods covered:**

- Goods eligible for clearance under the SDP entered by or on behalf of pre-authorized Simplified Declaration Procedure (regular use) traders that are needed to be presented for specific pre-clearance or Border Inspection Post (BIP) controls.
- Excise goods released under pre-authorized SDP (regular use).

**Conditions for use:**

An authorisation to use Simplified Declaration Procedure (regular use) must be held.

The rules laid in the main CDS Declaration Completion Instructions for Imports and [Appendix 21F: Declaration Category Data Sets I1](#) and its reference notes for the expanded data set for controlled goods which must be followed.

All necessary supporting documentation must be produced with the simplified declaration (D.E. 1/2, codes C or F), including invoices, health certificates, licences and preference certificates.

A Supplementary Declaration using Additional Declaration Type Y in D.E. 1/2 is still required.

Where controlled goods are declared, all items on the declaration will be required to comply with the controlled goods data set. To avoid having to provide additional data for controlled goods you may wish to declare any non-controlled goods on a separate declaration.

**Restrictions on usage:**

This Additional Procedure Code must only be used for the release to free circulation (excluding End Use) of importations of controlled goods.

Controlled Drugs must be imported using Additional Procedure Codes 1CD.

Where Controlled Goods are being released to a special procedure (including End Use) Additional Procedure Code 2CG must be used instead.

This Additional Procedure Code is excluded from Entry in Declarant Records (EIDR).

**Notices:**

Apply to use simplified declarations for imports **Specific fields in the declaration/notes on completion:**

The data elements needed to use this Additional Procedure Code are specified in the main CDS Declaration Completion Instructions for Imports and [Appendix 21F: Declaration Category Data Sets I1](#) (please see the reference notes for the expanded data set for controlled goods).

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Supporting documentation such as licences and certificates needed to release the goods to free circulation must be presented and declared in D.E. 2/3 on the simplified declaration.

Status Codes EA, IA, JA or UA should be declared on the supplementary declaration to evidence that the licences were previously declared on the simplified declaration.

This Additional Procedure Code must also be declared on the Supplementary Declaration to support the Document Status code declared on the Supplementary Declaration.

**Security required:**

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**VAT:**

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**Post clearance action:**

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**Notes:**

Additional Procedure Code 1CG can only be used with Requested and Previous Procedure code (D.E. 1/10): 0100, 0121, 0151, 0153, 0171, 0178, 0700, 0721, 0751, 0753, 0771, 0778 4000, 4078, 4200, 4221, 4251, 4253, 4271, 4278, 6110, 6111, 6121, 6122, 6123, 6131.

**Additional documents needed:**

Supporting documentation such as licences and certificates needed to release the goods to free circulation must be presented (as required) before gaining release of the goods.

**1CL: Taxable commodities for climate change levy, with a claim to full relief or the use of the 14-day election procedure for Climate Change Levy****Description of procedure:**

Taxable commodities for climate change levy purposes (whether levy is due, full relief claimed, or reduced rate claimed), and payment of any other import charges due (as applicable)..

**Goods covered:**

Release to free circulation and/ or home use of:

- Taxable commodities for climate change levy purposes, for instance electricity, natural gas as supplied by gas utilities, petroleum and hydrocarbon gas, coal and lignite, coke and semi-coke of coal or lignite, and petroleum coke.
- Solid fuel liable to Climate Change Levy.

**Permitted Movement Types:**

GB-NI, Rest of World (RoW)-GB, RoW-NI

**Conditions for use:**

Use of this Additional Procedure Code constitutes a declaration that:

- Full relief from climate change levy on the customs declaration as the levy is being paid manually at a later date.
- The taxable commodities are eligible for full relief from climate change levy.
- is solely for taxable commodities requiring climate change levy.
- The 14-day election procedure for time of supply chosen by consignees registered for levy purposes, the levy due to be subsequently declared and paid on form CCL 100 Climate Change Levy return.

Entry In Declarants Records (EIDR) is now permitted with this Additional Procedure Code, where:

- the Procedure Code (PC) used in DE 1/10 is one of the following: 4000, 4051, 4071 or 4078
- DE 7/4 is completed with code '7'
- a valid authorisation for Entry in Declarant's Records (EIDR) is held
- the importer is an authorised fixed transport installation operator declaring a valid

Fixed Transport Installation (FTI) location code from Appendix 16J Other location codes for Data Element 5/23 of the Customs Declaration Service in DE 5/23.

**Restrictions on usage:**

This Additional Procedure Code cannot be used:

- Where Climate change levy relief is not being claimed.
- Where partial relief from climate change levy is being claimed. Additional Procedure Code 2CL must be used instead.
- With EIDR where the procedure code declared in DE 1/10 is 0100 or 4200.
- With EIDR where the mode of transport declared in DE 7/4 is anything other than '7' (for Fixed Transport Installation (FTI)).
- Where 2CL is also declared on the same goods item.

This Additional Procedure Code cannot be used with Simplified Declaration Procedures (SDP) Regular Use or Simplified Declaration Procedures (SDP) on an occasional basis.

**Notices:**

[Climate Change Levy: detailed information](#)

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

**Declaration Category:**

H1, C21i EIDR NOP

**Specific fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

As appropriate, enter:

Coverage	AI statement code	Details to be declared
Request for the 14-day election procedure by consignees registered for levy purposes.	CCL14	Enter '14-day election procedure requested' and the number of the levy registration certificate
CCL DEFRA facility	GEN18	Enter the appropriate facility number allocated by DEFRA in relation to a climate change levy agreement.

Coverage	AI statement code	Details to be declared
<p>Duty calculation override</p> <p>Note: this code is only to be used where the amount of duty payable is being manually calculated, as instructed by HMRC.</p> <p>See CDS Declaration Completion Instructions and Appendix 1: DE 1/10: Requested and Previous Procedure Codes for further guidance. The completion instructions provided in DE 3/40 must be followed in order to be eligible to use PVA with the override.</p> <p>Document code 9WKS must always be declared in DE 2/3 when using OVR01.</p>	<p>OVR01</p>	<p>Enter 'Duty override claimed' followed by a plain text description of the reason for the override</p> <p>Where PVA is being used in conjunction with the manual override, you must also enter 'PVA amount followed by the amount of VAT being postponed 'Exx.xx'</p> <p>For example: Duty override claimed Inward Processing PVA amount £25.16'</p>

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

Where DE 7/4 has been completed with Mode of Transport at the Border code '7', the following Document code is mandatory in DE 2/3:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
C676	for example, GB	Enter: FTI	Enter the reference number for the FTI authorisation.

**Holder of the Authorisation Identification Number (DE 3/39):**

Where DE 7/4 has been completed with Mode of Transport at the Border code '7', the following authorisation type is mandatory in DE 3/39:

Authorisation type	Authorisation type code	Identifier
Fixed Transport Installation	Enter: FTI	Enter: The EORI number of the pipeline operator

**Type of Packages (DE 6/9)**

Where DE 7/4 has been completed with Mode of Transport at the Border code '7' enter code 'NF' for unpackaged goods of a single type for Fixed Transport installation goods.

**National Additional Code (DE 6/17):**

The [UK Integrated Online Tariff](#) and [Northern Ireland Online Tariff](#) must be checked to identify the appropriate National Additional Code to be used for the commodity code being declared.

One of the following National Additional Codes must be declared in DE 6/17 to use Additional Procedure Code 1CL:

- X99A
- X99B
- X99C
- X99D

**Security required**



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**VAT:**

VAT must be paid at import unless Postponed VAT Accounting (PVA) is used.

**Post clearance action:**

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**Notes:**

For suspension of excise duty on Hydrocarbon Oil 'Tied Oil Scheme' Additional Procedure Code 1TO should be used in D.E. 1/11, with AI statement code 'MORC1' declared in D.E. 2/2.

For general excise duty relief Additional Procedure Code 1RE should be used in D.E. 1/11, combined with AI statement code (D.E. 2/2) 'RED01'.

Additional Procedure Code 1CL can only be used with Requested and Previous Procedure code (D.E. 1/10): 0100, 4000, 4051, 4071, 4078, 4200.

**Additional documents needed**

For multi item consignments a schedule listing: name and address of each consignee:

- Description of contents of each packet
- Value of each packet
- Charges due for each packet (with details of calculations)
- Total charges due

The type of document used for this schedule should be declared using the appropriate code from N235 – N787 in D.E. 2/3 (see above).

**1DP: Goods imported under diplomatic privilege (official use)****Description of procedure:**

Goods imported under diplomatic privilege for the official use of foreign missions or international organisations in the UK.

**Goods covered:**

- Goods imported under diplomatic privilege for the official use of foreign missions or international organisations in the UK including diplomatic mail and diplomatic bags for which relief from customs duty and/or VAT and/ or excise duty is claimed.
- Goods removed from a customs warehouse under diplomatic privilege for the official use of foreign missions or international organisations in the UK on which customs duty and/or VAT and/ or excise duty is claimed.

**Conditions for use:**

Use of this Additional Procedure Code constitutes a declaration that the goods are imported under diplomatic privilege for official use. Diplomatic bags must bear the seal of the foreign government and a label showing the official stamp of the sending government and the official address to which it is being sent. The goods imported must be addressed/ declared impersonally to a mission or consular post. This Additional Procedure Code relieves customs duty, excise duty and VAT.

**Restrictions on usage:**

Goods imported under diplomatic privilege for the personal use of entitled individuals must be entered to Additional Procedure Code 2DP.

**Notices:**

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

[Receive goods into and remove goods from an excise warehouse \(Excise Notice 197\)](#) **Specific fields in the declaration/notes on completion:**

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

For a request to release goods with a claim to Diplomatic Privilege enter:

Document code	Description and Usage of Code	Details to be entered
426C	Form C426: Request to release goods with a claim to Diplomatic Privilege	<p>Enter the transport document identification number (for example, Bill of Lading reference number) as completed on Form C426.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

**Security required:**

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**VAT:**

Goods entered to this Additional Procedure Code are relieved of VAT.

**Excise:**

Goods entered to this Additional Procedure Code are relieved of Excise.

**Post clearance action:**

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**Notes:**

Additional Procedure Code 1DP can only be used with Requested and Previous Procedure codes (D.E. 1/10): 4000, 4071, 4078.

**Additional documents needed:**

Form C426 except for diplomatic bags, completed by an authorised member of the embassy or international organisation staff should be completed, see the 'Conditions for Use' section.

If a motor vehicle is to be removed from warehouse, form C426 must additionally be authorised by the Foreign and Commonwealth Office.

**Additional Declaration Type B or E (D.E. 1/2) Modified I1 Data Set:**

Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code.

The modified I1 data set may not be used where any commodities subject to prohibitions, restrictions or licencing conditions are being imported, unless expressly permitted elsewhere.

Additional Procedure Code **1DP** may only be used with a Declaration Category I1 B&E (occasional use) data set where the following conditions are met:

- Every goods item declared on the declaration must be eligible to use a Declaration Category I1 B&E (occasional use) data set
- The D.E. 1/10 Procedure Code permits the use of codes B and/or E in D.E. 1/2
- All Additional Procedure Codes declared in D.E. 1/11 for the goods item permit the use of Declaration Category I1 B&E (occasional use)

Where Additional Declaration Types B or E are used, a simplified declaration should be submitted, as per [Appendix 21G: Declaration Category data set: Import Simplified Declaration on an occasional basis \(D.E. 1/2 Codes B&E\)](#). In these instances, a subsequent supplementary declaration is not required.

**1EB: Grouping excise goods falling under different tariff subheadings****Description of procedure:**

Simplification of the drawing-up of customs declarations for goods falling under different tariff subheadings under Article 177 of the Union Customs Code (Regulation No. (EU) 952/2013 for excise goods).

**Goods covered:**

Where a consignment is made up of excise goods falling within different tariff subheadings, the legal Declarant may opt for the duty be charged on the excise goods on the basis of the tariff subheading of the excise goods which are subject to the highest rate of excise duty.

**Permitted Import Movements:**

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

GB to NI

**Conditions for use:**

The use of the Additional Procedure Code forms a legal undertaking by the legal Declarant to accept liability for any debts that arise as a result of its use.

The use of this Additional Procedure code constitutes a legal declaration that the following conditions will be complied with:

- Goods comply with the conditions and restrictions of Grouping as defined in Additional Procedure Code F47
- Goods are in free circulation (i.e., not in customs duty suspense).
- Goods in excise duty suspension will be consigned from an excise warehouse in GB to an excise warehouse in NI.
- Excise goods will not be grouped on the same goods item as non-excise goods.
- AI statement NIDOM must be entered in DE 2/2
- The goods will be declared under the commodity code that attracts the highest excise duty rate.
- Where goods are not 'At Risk' (AI Statement [NIREM](#) will be entered in DE 2/2).
- All grouped excise goods are eligible to be declared for the Procedure Code being used.
- All grouped excise goods meet the terms and conditions for any other DE 1/11 Additional Procedure Codes declared.
- Evidence must be held and made available to customs on request demonstrating compliance with the terms and conditions of the Additional Procedure Code.
- A detailed breakdown of the excise goods being grouped will be held in commercial records and subject to audit.

**Restrictions on usage:**

This Additional Procedure Code cannot be used where [NIIMP](#) is declared in DE 2/2 (i.e., cannot be used for RoW imports to NI).

Goods cannot be grouped where:

- They are in customs duty suspense in GB
- Excise duty has not been accounted for in GB by either:
  - placing the goods under excise duty suspense or
  - releasing them for consumption.
- They contain both excise and non-excise in a single line item.
- They will be liable to payment of any additional excise duty on entry to NI following the application of the [excise duty offset mechanism](#)

1EB may only be used to group excise goods:

- When Additional Procedure Code 'F47' is also declared in DE 1/11.
- In excise duty suspense where Procedure Code '0700' is declared in DE 1/10 and Additional Procedure Code 'F06' is declared in DE 1/11 in addition to 'F47' and '1EB'
- 'Released for consumption' in GB where they are not liable to payment of any additional excise duty on entry to NI following the application of the [excise duty offset](#) mechanism.
- Where Simplified Declaration Procedure (Regular Use) is used to declare excise goods: Additional Procedure Code '1CG' must also be entered in DE 1/11.

This Additional Procedure Code may only be used with Entry in Declarant's Records (EIDR) for excise duty paid goods.

**Specific fields in the declaration/notes on completion:**

**Additional information (DE 2/2):**

Enter in all cases:

Coverage	AI statement code	Details to be declared
Where declared with Additional Procedure Code 1EB, NIDOM means: GB movements into NI for excise goods where excise duty has been accounted for in GB by either: <ul style="list-style-type: none"> <li>• Being released for consumption in GB or</li> <li>• Placing the goods under an excise duty suspense arrangement in GB and confirming they will be delivered to an approved excise warehouse on arrival in NI</li> </ul>	NIDOM	N/A

Where goods are moving from GB to NI in excise duty suspense, enter:

Coverage	AI statement code	Details to be declared
Excise Registered Consignor: Details of the dispatching excise warehouse in GB <i>Note: Procedure Code 0700 must be entered in DE 1/10 and Additional Procedure Code F06 must be entered in DE 1/11 in addition to F47 and 1EB</i>	ECONR	Enter the Premises Identification number of the dispatching excise warehouse in GB <i>Note: the receiving premises ID must be entered in DE 2/7</i>

**Security required:**

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**Excise:**

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**VAT:**

Where goods are declared to Procedure Code 4000 with Additional Procedure Code 1EB, no VAT will be payable on the goods on arrival in NI. VAT will be payable on 'release for consumption' of goods declared to '0700' when they are removed from the excise warehouse.

**Post clearance action:**

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**Notes:**

Additional Procedure Code 1EB can only be used with Requested and Previous Procedure Code (DE 1/10): 0700\*, 4000

\*The I1 B&E data set cannot be used with Procedure Code 0700

**Additional documents needed:**

Evidence must be held and made available to customs on request demonstrating compliance with the terms and conditions of the Additional Procedure Code.

A detailed breakdown of the goods being grouped must be held in the commercial records and will be subject to audit.

**Additional Declaration Type B or E (DE 1/2) Modified I1 Data Set:**

Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code.

The modified I1 data set may not be used where any commodities subject to prohibitions, restrictions or licencing conditions are being imported, unless expressly permitted elsewhere.

Additional Procedure Code 1EB may only be used with a Declaration Category I1 B&E (occasional use) data set where the following conditions are met:

- Every goods item on the declaration must be eligible to use a Declaration Category I1 B&E (occasional use) data set
  - The DE 1/10 Procedure Code permits the use of codes B and/or E in DE 1/2
- All Additional Procedure Codes declared in DE 1/11 for the goods item permit the use of Declaration Category I1 B&E (occasional use)

Where Additional Declaration Types B or E are used, a simplified declaration should be submitted, as per [Appendix 21G: Declaration Category data set: Import Simplified Declaration on an occasional basis \(DE 1/2 Codes B&E\)](#). In these instances, a subsequent supplementary declaration is not required.

**1ES: Goods imported for or on behalf of the European Space Agency (ESA) or by Astrium Ltd for use in INTELSAT project**

**Description of procedure:**

Goods imported for or on behalf of the European Space Agency (ESA) or by Astrium Ltd for use in INTELSAT project for which relief from duty and/or VAT is claimed.

**Goods covered:**

- Goods imported for or on behalf of the European Space Agency (ESA) for which relief from duty and/or VAT is claimed.
- Goods imported by Astrium Ltd for use in INTELSAT project for which relief from duty and/or VAT is claimed.

**Conditions for use:**

A signed and dated certificate is required - see Additional Documents shown below..

**Restrictions on usage:**

Goods re-imported after use in tests or research abroad must be entered to Additional Procedure Code F05 and 1ES cannot be used.

**Notices:**

[Pay less import duty and VAT when re-importing goods to the UK](#)

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

**Specific fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

Coverage	AI statement code	Details to be declared
ESA scientific apparatus under the arrangements of PRIV 4/15/6.	GEN43	Enter 'Only to be opened by arrangement with the importer or their authorised agent'.
PRIV33/BAS/381.	GEN44	Enter 'Board's Order PRIV 33/BAS/381'.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

To evidence that goods being imported are for use by the European Space Agency (ESA) or Astrium Ltd for use on INTELSAT projects enter:

Document code	Description and Usage of Code	Details to be entered
---------------	-------------------------------	-----------------------



<p>9ESA</p>	<p>Certificate to evidence that the goods being imported are for use by the European Space Agency (ESA) or Astrium Ltd for use on INTELSAT projects.</p>	<p>Enter the reference number of the ESA certificate                      Or                      Enter the reference number of the BAe certificate.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
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**Security required:**

Where security is required, enter an appropriate Security or Deposit methods of payment code in D.E. 4/8 (Method of Payment. Please see [Appendix 9: D.E. 4/8: Method of Payment Codes](#) for details of the codes which may be used.

**VAT:**

For Procedure codes 4000, 4071, 4078 only:

To claim VAT relief the relevant certificate must be produced.

If the certificate is available and where the VAT is not otherwise relieved or suspended by the D.E. 1/10 Procedure Code, use 1RV as an Additional Procedure Code in D.E. 1/11.

If delivery is needed before production of the relevant certificate, security for VAT must be by deposit or bond. Use an appropriate deposit MOP code in D.E. 4/8. Please see [Appendix 9: D.E. 4/8: Method of Payment Codes](#) for details of the codes which may be used.

**Post clearance action:**

If release is obtained before production of the relevant certificate, the certificate must be forwarded to the office where the declaration was originally presented as soon as possible.

**Notes:**

Additional Procedure Code 1ES can only be used with Requested and Previous Procedure code (D.E. 1/10): 0100, 4000, 4071, 4078, 4200.

**Additional documents needed:**

A signed and dated ESA certificate written in the following terms:

'I certify that the goods specified in the attached document are being imported for the purposes of ESA for delivery to (Name of firm of establishment).  
Relief from import duty and/or VAT is claimed under PRIV 4/15/6'

Release may be allowed in advance of production of the certificate (see post clearance action).

A signed and dated BAe certificate written in the following terms:

'I certify that the goods specified on the attached invoices are being imported by Astrium Ltd for use on the INTELSAT project. Relief from duty and VAT is claimed under Board's Order PRIV 33/BAS/381'

Release may be allowed in advance of production of the certificate (see the 'Post clearance action' section).

**1EX: Mineral (Hydrocarbon) oil imported on which Excise Duty is suspended on entry to an excise warehouse****Description of procedure:**

Mineral (Hydrocarbon) oil produced from eligibly recycled waste for which Excise Duty is suspended on entry to an excise warehouse.

**Goods covered:**

Mineral (Hydrocarbon) oil produced from eligibly recycled waste in free circulation by virtue of all Customs Duty is being paid or accounted for on the import declaration, for which Excise Duty is suspended on entry to an excise warehouse.

**Conditions for use:**

All customs duties must be accounted for at the time of release into free circulation.

Entry under this Additional Procedure Code constitutes:

- A declaration that the goods are eligible for entry into the declared tax (excise) warehouse (see D.E. 2/2);
- That the goods are to be transported to the approved tax warehouse in the same state as they were released into free circulation as soon as possible;
- Until the goods are warehoused the liability for the excise duty remains with the person who provided the financial security covering the movement.

**Restrictions on usage:**

The goods must be entered to an approved excise warehouse or other registered premises, declared in D.E. 2/7 (Identification of Warehouse) of the declaration, with suspension of excise duty and where applicable, VAT.

Release for free circulation is dependent on the application of customs formalities relating to the release of the goods. This includes the application of commercial policy measures, including any prohibitions or restrictions (Article 201, EU Reg. No. 952/2013 (UCC)).

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

**Notices:**

[Get relief for mineral oil put to certain uses \(Excise Notice 184A\)](#)

**Specific fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter (as required):

Coverage	AI statement code	Details to be declared
Excise Registered Consignor	ECONR	Enter the Identification No. of the excise registered consignor
Request for goods entered for warehousing to be removed under duty suspension for receipt and examination at an approved tax warehouse. This should not be used for a Customs warehouse.	IRQOC	Enter the reason for the temporary removal.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Where required: A separate C651 entry in D.2/3 is required for each individual e-AD.

Document code	Document identifier	Document status
C651	Enter the reference number of the e-AD.	Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions): AE, AP, GE, LE, LP, UE.

**Notes:**

Customs Duty should be paid on entry to this Additional Procedure Code unless relieved by an Additional Procedure Code.

Excise Duty is suspended therefore do not enter an excise tax line.

**Security required:**

Security is mandatory for the movement from the place of release into free circulation to the premises. Please see [Appendix 9: D.E. 4/8: Method of Payment Codes](#) for details of the codes which may be used.

**VAT:**

-

**Post clearance action:**

-

Additional Procedure Code 1EX can only be used with Requested and Previous Procedure code (D.E. 1/10): 0700; 0721, 0751, 0754,0771; 0778.

**Additional documents needed:**

-

**1FV: Use of a provisional customs value pending sale of the goods after import or where no evidence is held to prove a declared value for equivalent goods and valuation method 4 is used (Taxation (Cross-Border Trade) Act 2018; Part 1; Section16(6b) and The Customs (Import Duty) (EU Exit) Regulations 2018; Part 12; Regulation 123)**

**Description of procedure:**

Where the import value of the goods is to be based on the selling price after import or where evidence to support to sale of equivalent goods is not available at the time of import then goods can be released to free circulation against a provisional customs value on provision of a suitable deposit.

**Goods covered:**

Any goods where a provisional customs value is declared with valuation method 4. **Permitted Import Movements:**

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

- RoW to GB
- GB to NI
- RoW to NI

**Conditions for use:**

For use with any goods using valuation method 4 where a provisional value is used.

**Restrictions on usage:**

This Additional Procedure Code must not be used:

- if there is an invoice value for the transaction
- For NI declarations if there is a Standard Import Value (SIV) rate in force for the commodity code unless NIIMP and NIREM are both declared in DE 2/2
- with Entry in Declarant’s Records (EIDR)
- where E01, E02 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:**

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

Document code	Description and Usage of Code	Details to be entered	Status codes
9WKS	Worksheet to support calculation of the customs value and/or revenue calculations	Enter: See attached worksheet	AC, AE, AF, AG, AP, AS, AT, JA, JE, JP.

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

- D.E. 4/14: Item Price/Amount
- D.E. 4/16: Valuation Method: code ‘4’ must be declared

**Security required:**

Duty and other charges must be paid on deposit pending production of evidence to establish the correct valuation of the goods

**VAT:**

-

**Post clearance action:**

Evidence to establish the correct valuation of the goods must be produced to enable a post clearance adjustment.

**Notes:**

Use of this additional procedure code is an undertaking to pay any additional amounts of duty/other charges due once the final valuation is established. Additional Procedure Code 1FV 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:**

A worksheet, covered by document code 9WKS in DE 2/3, must be provided to demonstrate how the provisional value has been calculated.

**1H7: Declaration Category H7 – Super Reduced Data Set (SRDS)****Description of procedure:**

Customs declaration for release for free circulation in respect of a consignment which benefits from a relief from import duty in accordance with:

- Articles 23 - 27 of Regulation (EC) No 1186/2009 for low value goods or

**Goods covered:**

Any goods subject to the following are excluded from using this Additional Procedure Code:

- Excise
- Prohibitions and Restrictions (P&R) unless eligible for a waiver or exemption,
- Licences unless eligible for a waiver or exemption,
- Claiming Quota or
- Claiming Preference

This Additional Procedure Code may only be used for eligible goods where one of the following codes is also declared in DE 1/11:

- C07 or

- C08

**Permitted Import Movements:**

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

GB to NI

RoW to NI

**Conditions for use:**

Additional Procedure Code 1H7 may only be used where the following conditions are met:

- Every goods item on the declaration must be eligible to use a Declaration Category H7 data set
- The DE 1/10 Procedure Code permits the use of the H7 data set
- All Additional Procedure Codes declared permit the use of the H7 data set (please see Notes below).

Where VAT is relieved for a Business to Business Transaction 1RV must also be declared in DE 1/11.

Where the Import One Stop Shop (IOSS) scheme is used to count for the VAT on Business to Customer transactions, Additional Procedure Code F48 must also be declared in DE 1/11.

**Restrictions on usage:**

The H7 data set is restricted for use with a single goods item only.

Grouping may be used, where the conditions of Additional Procedure Code F47 are also met, to combine different commodities under a single goods item.

This Additional Procedure Code may only be used with the H7 data set.

Additional Procedure Code 1H7 may not be used unless either C07 or C08 is also declared in DE 1/11.

This Additional Procedure Code may not be used with any other Additional Procedure Codes unless expressly stated elsewhere in the [Navigate the CDS Declaration Instructions for Imports](#).

The H7 data set cannot be used for goods subject to Prohibitions and Restrictions (P&R) or licences unless eligible for an exemption or waiver.

The H7 data set cannot be used for goods subject to claims to quota or preference.

The H7 data set cannot be used for Excise goods.

This Additional Procedure Code cannot be used with Simplified Declaration Procedures (SDP) Regular Use, Simplified Declaration Procedures (SDP) on an occasional basis or Entry in Declarant's Records (EIDR).

**Specific fields in the declaration/notes on completion:****Additional information (DE 2/2):**

Enter the following Additional Information Codes as required:



Coverage	AI statement code	Details to be declared
GB movements into NI (where goods have UK Domestic goods status)	NIDOM	N/A
To be used for: RoW imports direct into NI	NIIMP	N/A

**Security required:**

-

**VAT**

Where IOSS is used DE 3/40 must be completed at header level.

**Excise:**

-

**Post clearance action:**

-

**Additional Documents Needed:**

-

**Notes:**

Additional Procedure Code 1H7 can only be used with Requested and Previous Procedure Code (DE 1/10): 4000

Additional Procedure code 1H7 may not be used unless one of the following are also declared in DE 1/11:

- C07 or
- C08

1H7 may only be used in conjunction with the following Additional Procedure Codes:

Permitted Movements	Additional Procedure Code	Title
GB to NI Rest of World (RoW) to NI	C07	Consignments of negligible value
GB to NI RoW to NI	C08	Consignments sent from one private individual to another
GB to NI RoW to NI	F47*	Simplification of the drawing-up of customs declarations for goods falling under different tariff subheadings
GB to NI RoW to NI	1RV*	Relief from VAT (VAT exemption is claimed)
RoW to NI	F48*	Accounting for VAT under the IOSS scheme

\*Please note the restrictions shown above – Either C07 or C08 must be present with ‘1H7’ on the declaration to use the H7 data set.

The following table shows the permitted transactions and journey types when using the H7 data set and the required Additional Procedure Codes to be declared in DE 1/11:

Transaction Type	Journey type	Value limit	Mandatory APCs needed	Revenue Relieved
Business to Business	GB-NI (NIDOM mandatory)	£135	1H7, C07, 1RV	No Duty and VAT due, Excise prohibited
Business to Customer	Any	£135	1H7, C07 and 1RV	Duty and VAT relieved, Excise prohibited
Business to Customer	RoW- NI	£135	1H7, F48 and C07	No Duty and VAT due on the

				declaration, Excise prohibited
Customer to Customer	Row – NI RoW - GB	£39	1H7, C08 and 1RV	Duty and VAT relieved, Excise prohibited

**11E: IP prior import equivalence (IM/EX)****Description of procedure:**

Goods imported from outside the Union under prior import equivalence (import/export).

**Goods covered:**

- Goods imported from outside the Union without payment of Customs Duty or VAT under prior import equivalence (import/export).
- Goods imported from outside the EU, without payment of customs duty or VAT removed from customs warehousing now being entered to IP prior import equivalence (import/export).

**Conditions for use:**

Goods must meet the conditions for equivalence as defined in '[Pay less or no duty on goods you store, repair, process or temporarily use](#)'.

Evidence must be held and produced on request of the subsequent export of the goods being replaced.

Agents must have previous written approval from the authorisation holder to enter goods to IP on their behalf and ensure a copy of the entry is returned to the holder.

**Restrictions on usage:**

The use of this procedure is subject to a full Inward Processing (IP) authorisation which permits equivalence, being held.

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

Use of this Additional Procedure Code is restricted to IP prior import equivalence (IM/EX).

Where an INF document code is declared in D.E.2/3, Entry in Declarants Records (EIDR) may not be used.

**Notices:**

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

**Specific fields in the declaration/notes on completion:****Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Information sheet INF9 relating to Inward Processing triangular traffic (IM/EX).

Document code	Document identifier	Document status
C610	Enter the reference number of the INF9. Where a sequentially numbered range of INF9's cover the goods:	Use status code AC if certification is required otherwise use status code AE (see Appendix 5A: D.E.

	<p>Enter the lowest to the highest reference numbers of the INF9's concerned i.e. document code + 0054037-0054047: status code.</p> <p>Where INF9s are not sequentially numbered enter the reference number of each INF9 concerned.</p> <p>Faxed copy not acceptable.</p>	<p>2/3 Document Status Codes for harmonised declarations for definitions).</p>
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**Security required:**

A guarantee may be needed for customs duty and possibly VAT to ensure conditions and obligations of the relief will be met unless qualification for a waiver is met.

The supervising office will state in the authorisation or notify the holder if security is needed.

**VAT:**

-

**Post clearance action:**

-

**Notes:**

Additional Procedure Code 1IE can only be used with Requested and Previous Procedure code (D.E. 1/10): 5100, 5121, 5151, 5153, 5154, 5171, 5178.

**Additional documents needed:**

For goods imported to IP that are to be released to free circulation with equivalent goods to be exported at a later date (import/export), form INF9 (the original and 3 copies) must be presented (with boxes 1 to 8 completed) with the declaration.

As long as the customs office of entry is satisfied, box 11 of the INF9 will be certified. Copy 3 of the INF9 will be sent to the supervising office for the IP authorisation, the original and copies 1 and 2 will be returned to the agent/importer.

**1MO: Goods imported by the MoD****Description of procedure:**

Goods imported by the MoD on which relief under Regulation 150/2003 is **not claimed** but use of Postponed VAT accounting is used.

**Goods covered:**

- Goods imported by the MoD on which Authorised Use/End Use duty relief is not claimed but postponed VAT accounting is requested.
- Goods being re-imported to free circulation in the UK by the MoD, for which OPR is claimed being compensating products obtained from goods which were temporarily exported from the UK for an authorised process and where use of postponed VAT accounting arrangements are being used.

**Conditions for use:**

This Additional Procedure Code may only be used by the MoD.

Customs duty relief will only be granted under this Additional Procedure Code for goods that are claiming OPR at re-import

**Restrictions on usage:**

No relief of Excise Duty is allowed.

This Additional Procedure Code may not be used by contractors importing goods to be supplied to the MOD. The MOD is the only party permitted to be declared as the importer when using 1MO.

**Notices:**

Information on Outward Processing may be found in:

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

**Specific fields in the declaration/notes on completion:**

-

**Security required:**

-

**VAT:**

The user of this Additional Procedure Code will account for VAT by using the postponed VAT accounting. The MOD's VAT number must be declared in DE 3/40 Additional Fiscal References Identification Number.

For re-imported goods VAT is payable on any cost of repair, processing and transport costs.

The value for VAT must be accurately declared.

**Post clearance action:**

-

**Notes:**

Please refer to Additional Procedure Code 2MO, which is to be used for goods imported by the MoD or military forces of another member state, on which a claim to military end-use relief under Regulation 150/2003 is being claimed.

Additional Procedure Code 1MO can only be used with Requested and Previous Procedure codes (D.E. 1/10): 4000, 4051, 4071, 4078, 6121, 6122.

**Additional Declaration Type B or E (D.E. 1/2) Modified I1 Data Set may be used where explicitly stated in the D.E. 1/10 completion notes.**

Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code.

The modified I1 data set may not be used where any commodities subject to prohibitions, restrictions or licencing conditions are being imported, unless expressly permitted elsewhere.

Additional Procedure Code 1MO may only be used with a Declaration Category I1 B&E (occasional use) data set where the following conditions are met:

- Every goods item declared on the declaration must be eligible to use a Declaration Category I1 B&E (occasional use) data set
- The D.E. 1/10 Procedure Code permits the use of codes B and/or E in D.E. 1/2
- All Additional Procedure Codes declared in D.E. 1/11 for the goods item permit the use of Declaration Category I1 B&E (occasional use)

Where Additional Declaration Types B or E are used, a simplified declaration should be submitted, as per [Appendix 21G: Declaration Category data set: Import Simplified Declaration on an occasional basis \(DE 1/2 Codes B&E\)](#). In these instances, a subsequent supplementary declaration is not required.

**Additional documents needed:**

-

**1MP: Prior export of compensating products obtained from milk and milk products (EX/IM).****Description of procedure:**

Import of non-Union compensating products obtained from milk and milk products to replace the previously exported equivalent goods which are now being entered to inward processing (EX/IM)

**Goods covered:**

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

This Additional Procedure Code also covers goods removed from customs warehousing now being entered to IP where prior export of the compensating products are obtained from milk and milk products.

**Conditions for use:**

A full Inward Processing (IP) authorisation, valid at the time the equivalent goods were exported, is needed to use this Additional Procedure Code, see conditions and requirements detailed in

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

Use of this Additional 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 D.E. 2/1.

Use of this Additional Procedure Code is a declaration by the importer that the conditions laid down in Council Regulation 952/2013 and Commission Regulation 2446/2015 and 2447/2015 are met.

Agents must have previous written approval from the authorisation holder to enter goods to IP on their behalf and ensure a copy of the entry is returned to the holder.

**Restrictions on usage:**

This Additional Procedure Code cannot be used with Authorisation by Declaration.

This Additional Procedure Code is excluded from Entry in Declarant Records (EIDR).

**Notices:**

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

**Specific fields in the declaration/notes on completion:**

-



**Security required:**

-

**VAT:**

-

**Post clearance action:**

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**Notes:**

Additional Procedure Code 1MP can only be used with Requested and Previous Procedure code (D.E. 1/10): 5111, .

**Additional documents needed:**

For goods imported to replace equivalent goods previously exported (EX/IM) 3 copies of form INF5 stamped by customs where the export took place must be presented.

**1NC: Equipment imported for certain NATO contracts and projects**

**Description of procedure:**

Equipment imported for certain NATO contracts and projects for which relief from duty and/or VAT is claimed.

**Goods covered:**

Equipment imported for certain NATO contracts and projects for which relief from duty and/or VAT is claimed:

1. Ace High
2. SATCOM, TARE, Crypto sub-system, Pilot Secure Voice, LOS, IVSN/ACCESS SWITCH, TCF/NNCS, SSIP and FAX
3. CAMPS, SCARS II, LINK III and Optical Character Reader (OCR)
- 4. European Regional Test Centre (ERTC)**

**Conditions for use:**

For Ace High importations, entry under this Additional Procedure Code is accepted as making the declarations needed by the Commissioners’ instructions to the importers concerned.

**Restrictions on usage:**

Only the NATO contracts and projects listed under ‘Goods covered’ can be used with this Additional Procedure Code.

**Notices:**

-

**Specific fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

For contracts and projects listed in (2) above:

Coverage	AI statement code	Details to be declared
Goods owned by NICSMA and to be transported direct to NATO installations.	NCSMA	Enter ‘NICSMA goods. Delivery free of duty and VAT claimed under customs reference PRIV 59/1’ followed by the appropriate SPOFF code from <a href="#">Appendix 17: D.E. 5/27: Supervising Office</a>

<p>Goods owned by a contractor and/or to be transported to a contractor's premises</p>		<p><a href="#">(SPOFF) Codes</a> for the supervising office of the contractor.                  Enter 'NICSMA goods PRIV 59/1' followed by the appropriate SPOFF code from <a href="#">Appendix 17: D.E. 5/27: Supervising Office (SPOFF) Codes</a> for the supervising office of the contractor.</p>
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For contracts and projects listed in (3) above:

Coverage	AI statement code	Details to be declared
Goods owned by SHNMO and to be transported direct to NATO installations	SHNMO	Enter 'SHNMO goods. Delivery free of duty and VAT claimed under customs reference 'PRIV 59/31' followed by the appropriate SPOFF code from <a href="#">Appendix 17: D.E. 5/27: Supervising Office (SPOFF) Codes</a> for the supervising office of the contractor.

**Security required:**

Security is not needed for goods in category (1) above or for goods in categories (2) and (3) above which are owned by NICSMA or SHNMO and are to be transported direct to NATO installations.

For goods in categories (2) and (3) above, owned by a contractor and/or to be transported to a contractor’s premises, security is needed by guarantee or deposit.

Where security is required, enter an appropriate Security or Deposit methods of payment code in D.E. 4/8 (Method of Payment). Please see [Appendix 9: D.E. 4/8: Method of Payment Codes](#) for details of the codes which may be used.

**VAT:**

Goods entered to this Additional Procedure Code are relieved from VAT.

**Post clearance action:**

-

**Notes:**

Additional Procedure Code 1NC can only be used with Requested and Previous Procedure code (D.E. 1/10): 4000, 4071, 4078.

**Additional documents needed:**

-

**1NN: Goods imported for non-NATO authorised countries (official use)****Description of procedure:**

Goods imported for the official use of non-NATO authorised countries.

**Goods covered:**

Goods imported for the official use of non-NATO authorised countries for which relief from Customs Duty is claimed.

**Conditions for use:**

Use of the Additional Procedure Code constitutes a declaration that the imported goods are for the exclusive official use of non-NATO authorised forces whilst in the UK.

This Additional Procedure Code relieves Customs Duty only.

**Restrictions on usage:**

Use of the Additional Procedure Code is restricted to signatories authorised by the non-NATO Forces.

Goods will not be released until VAT and Excise has been paid or secured.

This Additional Procedure Code is excluded from Simplified Declaration Procedures (SDP) and Entry in Declarant Records (EIDR).

**Notices:**

-

**Specific fields in the declaration/notes on completion****Importer Identification Number (D.E. 3/16):**

The allocated EORI number for the non-NATO Force should be shown in D.E. 3/16.

**Security required:**

-

**VAT:**

VAT must be accounted for at the time of import.

**Excise:**

Excise duty must be accounted for at the time of import.

**Post clearance action:**

-

**Notes:**

Additional Procedure Code 1NN can only be used with Requested and Previous Procedure codes (D.E. 1/10): 4000, 4071, 4078.

**Additional documents needed:**

-

**1NO: Goods imported for US and other NATO visiting forces (official use)**

**Description of procedure:**

Goods imported for the official use of US and other NATO visiting forces for which relief from customs and/or excise duty and/or VAT is claimed.

**Goods covered:**

- Goods imported for the official use of US and other NATO visiting forces, except mail (see Additional Procedure Code 1NP), for which relief from customs duty and/or excise duty and/or VAT is claimed.
- Goods removed from a customs warehouse for the official use of US and other NATO visiting forces on which relief from customs and/or excise duty and/or VAT is claimed.

**Conditions for use:**

Use of this Additional Procedure Code constitutes a declaration that the goods are imported for the exclusive use of US and other NATO visiting forces in the UK and that visiting forces relief is applicable.

**Restrictions on usage:**

Use of this Additional Procedure Code is restricted to signatories authorised by US and other NATO visiting forces.

Goods for personal use of entitled members of the US and other NATO visiting forces must be removed under Additional Procedure Code 1NP.

**Notices:**

Information on Customs Warehousing can be found in:

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

**Specific fields in the declaration/notes for completion:**

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Where a claim to Visiting Forces Relief is for goods removed from a customs warehouse, enter:

Document code	Description and Usage of Code	Details to be entered
185C	Form 185C: Claim to Visiting Forces Relief for goods removed from a customs warehouse	Enter the Date and Rank as completed on Form C185.

		Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.
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**Security required:**

-

**VAT:**

Goods entered to this Additional Procedure Code are relieved of VAT.

**Excise:**

Goods entered to this Additional Procedure Code are relieved of Excise duty.

**Post clearance action:**

-

**Notes:**

Additional Procedure Code 1NO can only be used with Requested and Previous Procedure codes (D.E. 1/10): 4000, 4071, 4078.

**Additional documents needed:**

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**Additional Declaration Type B or E (D.E. 1/2) Modified I1 Data Set:**

Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code.

The modified I1 data set may not be used where any commodities subject to prohibitions, restrictions or licencing conditions are being imported, unless expressly permitted elsewhere.

Additional Procedure Code **1NO** may only be used with a Declaration Category I1 B&E (occasional use) data set where the following conditions are met:

- Every goods item declared on the declaration must be eligible to use a Declaration Category I1 B&E (occasional use) data set
- The D.E. 1/10 Procedure Code permits the use of codes B and/or E in D.E. 1/2
- All Additional Procedure Codes declared in D.E. 1/11 for the goods item permit the use of Declaration Category I1 B&E (occasional use)



Where Additional Declaration Types B or E are used, a simplified declaration should be submitted, as per [Appendix 21G: Declaration Category data set: Import Simplified Declaration on an occasional basis \(D.E. 1/2 Codes B&E\)](#). In these instances, a subsequent supplementary declaration is not required.

**1NP: Goods imported for US and other NATO visiting forces entitled personnel (personal use)****Description of procedure:**

Goods imported for personal use by US and other NATO visiting forces entitled personnel.

**Goods covered:**

- Goods imported for personal use by US and other NATO visiting forces entitled personnel, for which relief from customs duty and/or excise duty and or VAT is claimed.
- Importations of mail by US and other NATO visiting forces for which relief from customs duty and/or excise duty and/or VAT is claimed.
- Goods removed from a customs warehouse for the personal use of entitled members of US or other NATO visiting forces on which relief from customs and/or excise duty and/or VAT is claimed.
- Motor vehicles previously imported under Temporary Admission for sale to entitled US and other NATO visiting forces personnel

**Conditions for use:**

Use of this Additional Procedure Code constitutes a declaration that the goods are imported for personal use by US and other NATO visiting forces entitled personnel.

The full name and address of the importer should be entered in D.E. 3/15.

**Restrictions on usage:**

Use of this Additional Procedure Code is restricted to US and other NATO visiting forces entitled personnel only.

With the exception of bulk mail, the EORI number of the US and other NATO visiting forces must not be used.

This Additional Procedure Code is excluded from Simplified Declaration Procedures (SDP) and Entry in Declarant Records (EIDR).

Additional Procedure Code 1NP must not be used with Procedure Code 4053 for goods other than vehicles which were previously imported under Temporary Admission for sale to entitled US and other NATO visiting forces personnel

**Notices:****Specific fields in the declaration/notes on completion:****Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

For vehicles owned personally by members of visiting forces, enter:

Document code	Description and Usage of Code	Details to be entered
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<p>941C</p>	<p>Claims to dutyVAT relief for the importation of vehicles/means of transport imported by visiting forces personnel using Form C&amp;E 941.</p>	<p>Enter the Vehicle/Registration number of the means of transport as completed on Form C&amp;E 941.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>
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For importations of goods (including effects but excluding motor vehicles) owned personally by members of visiting force enter:

Document code	Description and Usage of Code	Details to be entered
2CVF	Claims to duty/VAT relief for the importation of personal property imported by other NATO visiting forces personnel on Form C2.	<p>Enter the Date as completed on form C2.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p> <p><b>Note:</b> Details of any items declared on the form C2 must be entered in D.E. 6/8 to 6/11.</p>

For claims to duty and VAT relief enter:

Document code	Description and Usage of Code	Details to be entered
1434	Claims to duty and VAT relief claimed on Form DD1434 (used by US visiting Forces).	<p>Enter the Date and Transport ID details for the goods being imported on Form DD1434.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 document status codes for harmonised declarations for definitions): AE, AF, AG, AP, AS, AT, GE, GP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB.</p>

		<b>Note:</b> Details of any items declared on the form DD1434 must be entered in D.E. 6/8 to 6/11.
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**Security required:**

-

**VAT:**

Goods entered to this Additional Procedure Code are relieved of VAT.

**Excise:**

Goods entered to this Additional Procedure Code are relieved of Excise.

**Post clearance action:**

-

**Notes:**

Additional Procedure Code 1NP can only be used with Requested and Previous Procedure codes (D.E. 1/10): 4000, 4053\*, 4071, 4078.

\* Additional Procedure Code 1NP must not be used with Procedure Code 4053 for goods other than vehicles which were previously imported under Temporary Admission for sale to entitled US and other NATO visiting forces personnel

**Additional documents needed:**

-

**Additional Declaration Type B or E (D.E. 1/2) Modified I1 Data Set:**

Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code.

The modified I1 data set may not be used where any commodities subject to prohibitions, restrictions or licencing conditions are being imported, unless expressly permitted elsewhere.

Additional Procedure Code 1NP may only be used with a Declaration Category I1 B&E (occasional use) data set where the following conditions are met:

- Every goods item declared on the declaration must be eligible to use a Declaration Category I1 B&E (occasional use) data set
- The D.E. 1/10 Procedure Code permits the use of codes B and/or E in D.E. 1/2
- All Additional Procedure Codes declared in D.E. 1/11 for the goods item permit the use of Declaration Category I1 B&E (occasional use)

Where Additional Declaration Types B or E are used, a simplified declaration should be submitted, as per [Appendix 21G: Declaration Category data set: Import Simplified Declaration on an occasional basis \(D.E. 1/2 Codes B&E\)](#). In these instances, a subsequent supplementary declaration is not required.

**1NV: Tariff Chapters 8703 (motor cars) and 8711 (motor cycles) permanently imported****Description of procedure:**

Means of transport under Tariff Chapters 8703 (motor cars) and 8711 (motor cycles) permanently imported by private persons.

**Goods covered:**

Means of transport under Tariff Chapters 8703 (motor cars) and 8711 (motor cycles) permanently imported by private persons on payment of Customs Duty and VAT.

**Conditions for use:**

Use of this Additional Procedure Code is restricted to goods permanently imported under Tariff Chapters 8703 (motor cars) and 8711 (motor cycles).

**Restrictions on usage:**

Use of this Additional Procedure Code is not appropriate for VAT registered traders.

This Additional Procedure Code is excluded from Entry in Declarant Records (EIDR).

Forms C384 and C21 may no longer be used to declare the vehicles.

**Notices:**

Information on how to import vehicles to the UK can be found on Gov.UK here:

<https://www.gov.uk/importing-vehicles-into-the-uk>

**Specific fields in the declaration/notes on completion:**

-

**Security required:**

This Additional Procedure Code does not require security.

**VAT:**

Registered taxable persons - entry under this Additional Procedure Code is not appropriate for VAT registered traders.

Private persons - VAT must be paid at importation, if using this Additional Procedure Code. Please refer to index list in Appendix 2; D.E. 1/11; Additional Procedure Code for other codes that may be appropriate and grant relief from VAT.

**Post clearance action:**

If not already notified:

- Notify HMRC about the imported vehicle by using the [NOVA](#) service within 14 days.

- Get vehicle approval to show the vehicle meets safety and environmental standards.
- Register and tax the vehicle with DVLA – who will issue a registration number to enable the number plates made up.

**Notes:**

Additional Procedure Code 1NV can only be used with Requested and Previous Procedure code (D.E. 1/10): 4000, 4071, 4078.

**Additional documents needed:**

-

**Additional Declaration Type B or E (D.E. 1/2) Modified I1 Data Set:**

Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code.

The modified I1 data set may not be used where any commodities subject to prohibitions, restrictions or licencing conditions are being imported, unless expressly permitted elsewhere.

Additional Procedure Code **1NV** may only be used with a Declaration Category I1 B&E (occasional use) data set where the following conditions are met:

- Every goods item declared on the declaration must be eligible to use a Declaration Category I1 B&E (occasional use) data set
- The D.E. 1/10 Procedure Code permits the use of codes B and/or E in D.E. 1/2
- All Additional Procedure Codes declared in D.E. 1/11 for the goods item permit the use of Declaration Category I1 B&E (occasional use)

Where Additional Declaration Types B or E are used, a simplified declaration should be submitted, as per [Appendix 21G: Declaration Category data set: Import Simplified Declaration on an occasional basis \(D.E. 1/2 Codes B&E\)](#). In these instances, a subsequent supplementary declaration is not required.



**1PF: Goods of an aggregate value not exceeding £630 (700 euros) intended solely for personal or family use.****Description of procedure:**

Goods of an aggregate value not exceeding £630 (700 euros) intended solely for personal or family use claiming a flat rate of customs duty of 2.5%

**Goods covered:**

Goods to a single recipient of an aggregate value not exceeding £630 (700 euros) intended solely for personal or family use.

Customs duty is payable at a flat rate of 2.5%

VAT and Excise duties are payable at the normal tariff rates.

**Conditions for use:**

Goods which do not qualify for relief under Additional Procedure Code C08 and are of an aggregate value not exceeding £630 (700 euros), which are intended solely for personal or family use by the recipient, may be entered at a flat rate of 2.5% ad valorem customs duty.

If in multi item consignments, the total value of goods addressed to each recipient must not exceed £630.

Each consignment must be addressed separately to the recipient.

Where there are several items in a single consignment, enter the commodity code which attracts the highest duty rate in D.E. 6/14 – 6/17, combined with AI Statement Code 00600 and OVR01 in D.E. 2/2.

This Additional Procedure Code can only be used where declaration type A or D is declared in DE 1/2.

**Restrictions on usage:**

Where the total value of the consignment to a single recipient exceeds £630 (700 Euros), any packages above this limit must not be entered to this relief.

A separate goods item declaration must be made for those goods and customs duty will be payable at the normal ad valorem rate.

The flat rate does not apply to Excise Duty or VAT.

Entry under this Additional Procedure Code is not appropriate for registered taxable persons.

This Additional Procedure Code is excluded from Simplified Declaration Procedures (SDP) and Entry in Declarant Records (EIDR).

**Notices:**

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**Specific fields in the declaration/notes on completion:****Additional Information (D.E. 2/2):**

:

<b>Coverage</b>	<b>AI statement code</b>	<b>Details to be declared</b>
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<p>Simplification of the drawing up of customs declaration or clearance requests for goods falling under different tariff subheadings.</p> <p><b>Note:</b> <i>The following conditions must be met in all cases in order to use this simplification:</i></p> <ul style="list-style-type: none"> <li>• <i>Goods may not be entered to or removed from customs duty suspense</i></li> <li>• <i>Goods may not be subject to any prohibitions or restrictions.</i></li> <li>• <i>Goods must not be subject to any licencing requirements</i></li> <li>• <i>Claims to quota may not be made</i></li> <li>• <i>Goods must not be subject to CAP or ADD charges</i></li> </ul> <p>Excise goods may be grouped where the following additional conditions are met:</p> <ul style="list-style-type: none"> <li>• The goods are moving from GB to NI</li> <li>• Excise goods must be in free circulation prior to dispatch from GB</li> <li>• Goods in excise duty suspension must be consigned from an excise warehouse in GB to an excise warehouse in NI</li> <li>• Excise goods on which UK duty has been paid must not:             <ul style="list-style-type: none"> <li>• be liable to payment of any additional duty on entry to NI</li> </ul> </li> </ul>	<p>00600</p>	<p>Enter 'Article 228, EU Reg. No. 2015/2447 applied'.</p>
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Coverage	AI statement code	Details to be declared
<p>following the application of the <a href="#">excise duty offset mechanism</a></p> <ul style="list-style-type: none"> <li>• have been ‘released for consumption’ under an excise duty relief in GB before then moving to NI</li> <li>• be declared to a customs or excise duty suspension arrangement in NI</li> </ul> <p>Where excise goods are being included in a grouped item, GEN45 must also be declared in DE 2/2 with the AI statement text of ‘Excise Goods included in grouped load’</p>		
<p>Duty calculation override</p> <p><b>Note:</b> <i>this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure or other AI statement.</i></p> <p>See CDS Declaration Completion Instructions for Imports and Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes for details on how to declare the tax lines in D.E. 4/4 – 4/7 when code OVR01 is used.</p>	OVR01	<p>Enter ‘Duty override claimed’ followed by a plain text description of the reason for the override.</p> <p>For example:</p> <p>Duty override claimed Flat rate of duty – 2.5% applied</p>

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

For provision of a worksheet to support calculation of the customs value and/or revenue calculations, enter:

Document code	Description and Usage of Code	Details to be entered
9WKS	Worksheet to support calculation of the customs value and/or revenue calculations	Enter 'See attached worksheet' as appropriate.  Use one of the following status codes (see document status codes for harmonised declarations for definitions): AE, AP, GE, JE, JP, LE, LP, UE.

For multi item consignments, enter:

Document code	Description and Usage of Code	Details to be entered
N271	Packing list.	Enter the reference number of the packing list. Where a sequentially numbered range of packing lists cover the goods enter the lowest to the highest reference numbers of the packing lists concerned i.e. document code + 0054037-0054047: status code. Where packing lists are not sequentially numbered enter the reference number of each packing list concerned.  Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS

**Security required:**

-

**VAT:**

-

**Post clearance action:**

-

**Notes:**

Additional Procedure Code 1PF can only be used with Requested and Previous Procedure code (D.E. 1/10): 4000, 4071, 4078.

**Additional documents needed:**

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Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code.

The modified I1 data set may not be used where any commodities subject to prohibitions, restrictions or licencing conditions are being imported, unless expressly permitted elsewhere.

Additional Procedure Code **1PF** may only be used with a Declaration Category I1 B&E (occasional use) data set where the following conditions are met:

- Every goods item declared on the declaration must be eligible to use a Declaration Category I1 B&E (occasional use) data set
- The D.E. 1/10 Procedure Code permits the use of codes B and/or E in D.E. 1/2
- All Additional Procedure Codes declared in D.E. 1/11 for the goods item permit the use of Declaration Category I1 B&E (occasional use)

Where Additional Declaration Types B or E are used, a simplified declaration should be submitted, as per [Appendix 21G: Declaration Category data set: Import Simplified Declaration on an occasional basis \(D.E. 1/2 Codes B&E\)](#). In these instances, a subsequent supplementary declaration is not required.

**1PO: Goods imported using the international mail procedure where a written customs declaration is required to enter the goods to IP.****Description of procedure:**

Goods imported using the international mail procedure where a written customs declaration is required to enter the goods to IP.

**Goods covered:**

Goods being entered to IP by:

- the holder of a full authorization issued under economic codes 1, 2, 3, 4, 5, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22

Goods imported using the CN22/CN23 (international mail) procedure where a declaration to enter the goods to IP is required and the amount of import duty is less than £750 and a guarantee waiver is being requested.

**Conditions for use:**

Use of this Additional Procedure Code is a declaration by the importer that the conditions laid down in Council Regulation 952/2013 and Commission Regulation 2446/2015 and 2447/2015 are met.

Agents must have previous written approval from the authorisation holder to enter goods to IP on their behalf and ensure a copy of the entry is returned to the holder.

**Restrictions on usage:**

This Additional Procedure Code must not be used for goods entered under an Authorisation by Customs Declaration.

Where Simplified Declaration Procedure (SDP) or Entry in Declarants Records (EIDR) has been used to declare the goods, no processing may be carried out on the goods until the supplementary declaration has been submitted.

**Notices:**

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

**Specific fields in the declaration/notes on completion:****Guarantee Reference (D.E. 8/3):**

Code '5' should be declared in D.E. 8/3 to indicate that the goods are below the statistical threshold and eligible for a guarantee waiver.

**Security required:**

Security will not be required for customs duty and VAT. However, these may become due if you do not discharge the IP procedure correctly and submit your Bill of Discharge (Form BOD1).

**VAT:**

-

**Post clearance action:**



**Notes:**

Additional Procedure Code 1PO can only be used with Requested and Previous Procedure code (D.E. 1/10): 5100, 5111, 5151, 5171, 5178

**Additional documents needed:**

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**1PP: Northern Ireland Personal Property Relief (NIPPR) – Goods eligible for NIPPR****Description of procedure:**

‘Northern Ireland Personal Property Relief’ (NIPPR) granted under Article 5, section 1 of the Northern Ireland Protocol (NIP), in relation to the duty of customs chargeable under section 40A of the Taxation (Cross-border Trade) Act 2018 (TCTA 2018) on goods moved from Great Britain to Northern Ireland.

**Goods covered:**

Full relief from duty is available for goods that are the personal property of a UK resident person brought into Northern Ireland from another part of the United Kingdom, where those goods are intended either:

- For the personal use of a United Kingdom resident individual
- For meeting the household needs of a United Kingdom resident individual

Eligible claimants and the recipients of the goods must be UK residents or persons acting on their behalf

There is no value limit to the goods eligible for NIPPR.

**Permitted Import Movements:**

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

GB to NI

**Conditions for use:**

The use of the Additional Procedure Code forms a legal undertaking to accept liability for any debts that arise as a result of its use.

The use of this Additional Procedure Code constitutes a legal declaration that all the following conditions are met in order to qualify for NIPPR:

- The goods are sent from a place in GB to a private person in NI.
- Goods are intended for the personal use or for meeting the household needs of a UK-resident individual who is the final recipient of the goods.
- The goods have the status of UK domestic goods and are not liable to a duty of customs in Northern Ireland under section 40A(1)(a) of the Taxation (Cross-border Trade) Act 2018. AI Statement [NIDOM](#) must be entered in DE 2/2.
- Excise goods must have been ‘released for consumption’ in GB. Evidence must be held and made available to customs on request demonstrating compliance with the terms and conditions of the Additional Procedure Code.

**Restrictions on usage:**

This Additional Procedure Code cannot be used where [NIIMP](#) is declared in DE 2/2 (i.e., cannot be used for RoW imports to NI).

This Additional Procedure Code cannot be used:

- For goods in excise duty suspense.
- Where a commercial entity is the final recipient of the goods
- Where the goods are intended for a subsequent sale by any party
- Where the goods are not intended for use by a UK resident or for meeting the household needs of a UK resident.

This Additional Procedure Code can only be used to move goods between one party in Great Britain (sender) to one private person (recipient) in Northern Ireland.

**Specific fields in the declaration/notes on completion:**

**Additional information (DE 2/2):**

Enter:

Coverage	AI statement code	Details to be declared
GB movements into NI (where goods have UK Domestic goods status)	NIDOM	N/A

**Security required:**

-

**Excise:**

Goods may not be in excise duty suspense.

Goods must have been ‘released for consumption’ in GB.

**VAT:**

This Additional Procedure Code may only be used on a GB-NI declaration that contains AI Statement NIDOM. No VAT is applied in this scenario.

**Post clearance action:**

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**Notes:**

Additional Procedure Code 1PP can only be used with Requested and Previous Procedure Code (DE 1/10): 4000

**Additional documents needed:**

Evidence must be held and made available to customs on request demonstrating compliance with the terms and conditions of the Additional Procedure Code.

**Additional Declaration Type B or E (DE 1/2) Modified I1 Data Set:**

Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code.

The modified I1 data set may not be used where any commodities subject to prohibitions, restrictions or licencing conditions are being imported, unless expressly permitted elsewhere.

Additional Procedure Code 1PP may only be used with a Declaration Category I1 B&E (occasional use) data set where the following conditions are met:

- Every goods item on the declaration must be eligible to use a Declaration Category I1 B&E (occasional use) data set
- The DE 1/10 Procedure Code permits the use of codes B and/or E in DE 1/2
- All Additional Procedure Codes declared in DE 1/11 for the goods item permit the use of Declaration Category I1 B&E (occasional use)

Where Additional Declaration Types B or E are used, a simplified declaration should be submitted, as per [Appendix 21G: Declaration Category data set: Import Simplified Declaration on an occasional basis \(DE 1/2 Codes B&E\)](#). In these instances, a subsequent supplementary declaration is not required.

**1RC: Relief from Customs Duty**

**Description of procedure:**

A Customs Duty relief, suspension or exemption is claimed where no other customs duty relief applies.

**Goods covered:**

This Additional Procedure Code may be used for any commodities where expressly stated elsewhere in the Navigate the CDS Declaration Instructions for Imports

**Conditions for use:**

This Additional Procedure Code may only be used where expressly authorised by another D.E. 1/11 Additional Procedure Code, D.E. 2/2/ AI code or D.E. 2/3 Document Code.

This Additional Procedure Code may only be used when one of the Additional Procedure Codes shown in the 1RC notes below is entered against the same goods item (please see below).

**Restrictions on usage:**

This Additional Procedure Code may not be used unless expressly stated elsewhere in the Navigate the CDS Declaration Instructions for Imports.

This Additional Procedure Code may not be used where another relief, exemption or suspension Additional Procedure Code exists to relieve, suspend or exempt the customs duty.

This Additional Procedure Code may not be declared as the only code in D.E. 1/11. Another D.E. 1/11 code must always be declared to authorise the use of this relief.

Please refer to the notes at the end of this Additional Procedure Code for restrictions relating to the use of 1RC with Declaration Category I1 B&E (occasional use) data sets.

**Notices:**

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**Specific fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

Coverage	AI statement code	Details to be declared
Relief/Suspension of Customs Duty Claimed. <i>Note: This AI statement and Additional Procedure Code 1RC may only be used where no alternative relief is available.</i> <i>The use of this AI code and Additional Procedure Code 1RC is a statement that the goods are eligible to a relief/suspension of customs duty. Failure to meet the conditions of the relief/suspension may result in a demand for any relieved duties and sanctions for non-compliance being issued.</i>	RCD01	Enter 'Relief from Customs Duty claimed' followed by the reason for the claim.

**Security required:**

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**VAT:**

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**Post clearance action:**

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**Notes:**

Additional Procedure code 1RC may not be used unless the code listed below is also entered on the goods item:

Additional Procedure Code	Title
OGD	Goods consigned to other government departments and agencies (where not otherwise covered under D.E. 1/11 national additional procedure codes)

Declaration Category I1 B&E (occasional use) data set

Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code.

The modified I1 data set may not be used where any commodities subject to prohibitions, restrictions or licencing conditions are being imported, unless expressly permitted elsewhere.

Additional Procedure Code 1RC may only be used with a Declaration Category I1 B&E (occasional use) data set where the following conditions are met:

- Every goods item declared on the declaration must be eligible to use a Declaration Category I1 B&E (occasional use) data set
- The D.E. 1/10 Procedure Code permits the use of codes B and/or E in D.E. 1/2
- All Additional Procedure Codes declared in D.E. 1/11 for the goods item permit the use of Declaration Category I1 B&E (occasional use)

Where Additional Declaration Types B or E are used, a simplified declaration should be submitted, as per [Appendix 21G: Declaration Category data set: Import Simplified Declaration on an occasional basis \(D.E. 1/2 Codes B&E\)](#). In these instances, a subsequent supplementary declaration is not required.

Additional Procedure Code 1RC can only be used with Requested and Previous Procedure code (D.E. 1/10): 4000, 4071, 4078, 6110, 6123, 6131.

**Additional documents needed:**

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**1RE: Relief from Excise Duty**

**Description of procedure:**

An Excise duty relief, suspension or exemption is claimed where no other Excise duty relief applies.

**Goods covered:**

This Additional Procedure Code may be used for any commodities where expressly stated elsewhere in the Navigate the CDS Declaration Instructions for Imports.

**Conditions for use:**

This Additional Procedure Code may only be used where expressly authorised by another D.E. 1/11 Additional Procedure Code, D.E. 2/2/ AI code or D.E. 2/3 Document Code. This Additional Procedure Code may only be used when one of the Additional Procedure Codes shown in the 1RE notes below is entered against the same goods item (please see below).

**Restrictions on usage:**

This Additional Procedure Code may not be used unless expressly stated elsewhere in the Navigate the CDS Declaration Instructions for Imports .

This Additional Procedure Code may not be used where another relief, exemption or suspension Additional Procedure Code exists to relieve, suspend or exempt the excise duty.

This Additional Procedure Code may not be declared as the only code in D.E. 1/11. Another D.E. 1/11 code must always be declared to authorise the use of this relief.

Please refer to the notes at the end of this Additional Procedure Code for restrictions relating to the use of 1RE with Declaration Category I1 B&E (occasional use) data sets.

**Notices:**

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**Specific Fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

Coverage	AI statement code	Details to be declared
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<p>Relief/Suspension of Excise Duty Claimed.</p> <p><i>Note:</i></p> <p><i>This AI statement and Additional Procedure Code 1RE may only be used where no alternative relief is available.</i></p> <p><i>The use of this AI code and Additional Procedure Code 1RE is a statement that the goods are eligible to a relief/suspension of excise duty. Failure to meet the conditions of the relief/suspension may result in a demand for any relieved duties and sanctions for non-compliance being issued.</i></p>	<p>RED01</p>	<p>Enter 'Relief from Excise Duty claimed' followed by the reason for the claim.</p>
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**Security required:**

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**VAT:**

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**Post clearance action:**

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**Notes:**

Additional Procedure code 1RE may not be used unless the code listed below is also entered on the goods item:

Additional Procedure Code	Title
C19	Pharmaceutical products used at international sports events
C33	Goods imported for examination, analysis or test purposes
C48	Goods contained in the personal luggage and exempted from VAT
OGD	Goods consigned to other government departments and agencies (where not otherwise covered under D.E. 1/11 national additional procedure codes)
1CL	Taxable commodities for climate change levy, with or without a claim to levy relief
1TO	Hydrocarbon oils imported under the 'Tied Oil' scheme for Excise Duty relief

Declaration Category I1 B&E (occasional use) data set

Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code.

The modified I1 data set may not be used where any commodities subject to prohibitions, restrictions or licencing conditions are being imported, unless expressly permitted elsewhere.

Additional Procedure Code **1RE** may only be used with a Declaration Category I1 B&E (occasional use) data set where the following conditions are met:

- Every goods item declared on the declaration must be eligible to use a Declaration Category I1 B&E (occasional use) data set
- The D.E. 1/10 Procedure Code permits the use of codes B and/or E in D.E. 1/2
- All Additional Procedure Codes declared in D.E. 1/11 for the goods item permit the use of Declaration Category I1 B&E (occasional use)

Where Additional Declaration Types B or E are used, a simplified declaration should be submitted, as per [Appendix 21G: Declaration Category data set: Import Simplified Declaration on an occasional basis \(D.E. 1/2 Codes B&E\)](#). In these instances, a subsequent supplementary declaration is not required.

Additional Procedure Code 1RE can only be used with Requested and Previous Procedure code (D.E. 1/10): 4000, 4051, 4053, 4054, 4071, 4078

**Additional documents needed:**

-

**1RL: RGR with End Use (Duty and VAT Relief claimed)****Description of procedure:**

End Use goods previously exported and now being re-imported to End Use with a simultaneous claim to Returned Goods Relief (RGR).

**Goods covered:**

End Use goods previously exported, now being re-imported with simultaneous entry to RGR and End Use.

This Additional Procedure Code may also be used where the goods are being released from a customs warehouse and claiming both RGR and End Use.

**Conditions for use:**

The use of this procedure code is a declaration by the importer that the conditions for claiming RGR and End Use are all met.

This Additional Procedure Code must only be used when all of the following apply:

- Release for free circulation of re-imported goods in an unaltered state simultaneously claiming Returned Goods Relief (RGR, Article 203 EU Reg. No. 952/2013 (UCC)) upon payment of any customs duties and other charges, where the goods were temporarily exported to a third country.
- Exported goods had previously been released for free circulation with simultaneous entry to End Use (Article 254, EU Reg. No. 952/2013 (UCC)).
- The re-imported goods are being placed back under End Use.

**Returned Goods Relief (RGR):**

Please see [‘Pay less import duty and VAT when re-importing goods to the UK’](#) for additional conditions for eligibility for RGR.

These notes must be read in conjunction with the appropriate completion notes for the Procedure Codes used on the declaration (D.E. 1/10).

This Procedure Code is used to claim duty (and where applicable VAT) relief under RGR with simultaneous release for free circulation and End Use for goods re-imported in an unaltered state, where the goods were temporarily exported to a third country whether or not being removed from a customs warehouse (Article 203 EU Reg. No. 952/2013 (UCC)).

Any customs duties or other charges previously refunded at export must be repaid prior to the release of the goods.

Any customs duties not relieved under RGR or End Use must be paid or accounted for under Article 195, EU Reg. No. 952/2013 (UCC), in order for the goods to be released to this procedure.

Evidence must be available to demonstrate the End Use status of the goods at their original export.

Evidence must be available to demonstrate the End Use status of the goods at their original export. The MRN of the export declaration or clearance request must be declared as a previous document in D.E. 2/1 using previous document code MRN.

Where alternative evidence is provided in lieu of an export declaration/ C21e MRN, the evidence used must:

- Have a reference number declared against code ZZZ in D.E. 2/1
- clearly identify the goods,
- confirm the physical export of those goods and
- their duty status at export.

The following may be accepted as a form of alternative evidence where it meets the above conditions:

- a document that proves the goods were previously in the EU
- a copy of the export invoice
- a copy of the export airway bill or bill of lading
- a commercial certificate of shipment prepared at the time of export
- a certificate of posting relating to the export of the goods
- a copy of the import invoice if it clearly shows that the goods are being returned
- a suitable statement from the manufacturer or exporter if other than yourself
- a preferential origin form EUR1 in certain cases, contact our helpline on Telephone: 0300 200 3700 for further details
- in the case of collectable items, catalogue information or qualified opinion from collectors' or auction houses
- stock record book.

Goods must return in an un-altered state, to the Union within 3 years of export (unless a waiver has been granted). A period of 6 years is allowed for Crown Servants.

No changes may be made to the goods, other than to maintain them in the same working condition as they were exported.

No changes may be made to the goods that will increase the value or upgrade the specification.

In order to be eligible for VAT relief at re-import, the legal declarant at export and re-import must be the same entity (the EORI number or named person shown in D.E. 3/1 or D.E. 3/2 at export and D.E. 3/15 or D.E. 3/16 at import must be the same).

VAT relief cannot be claimed if the goods were sold while outside the European Union unless the specific conditions in ['Pay less import duty and VAT when re-importing goods to the UK'](#) are met.

**Release to RGR with End Use from a Customs Warehouse:**

Where goods are being released from a customs warehouse with a simultaneous claim to RGR and End Use, D.E. 2/3, D.E. 2/7 and D.E. 3/39 should be completed with the relevant customs warehouse details.

Where goods are being released to RGR and End 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.

**End Use Conditions above those already stipulated in the 44 series 1/10 Procedure Codes detailed in [Appendix 1: D.E. 1/10: Procedure Codes](#).**

Where, prior to their export from the customs territory of the Union, the returned goods had been released for free circulation duty-free or at a reduced rate of import duty because of a particular End Use, relief from duty shall be granted only if they are to be released for free circulation for the same End Use.

Where the End Use for which the goods in question are to be released for free circulation is no longer the same, the amount of import duty shall be reduced by any amount collected on the goods when they were first released for free circulation. Should the latter amount exceed that levied on the release for free circulation of the returned goods, no repayment shall be granted.

**Restrictions on usage:**

The goods must meet the conditions applicable for both RGR and End Use:

Evidence of eligibility for customs duty relief under RGR must be held.

Goods must not have been exported for the purpose of repair or process.

These notes must be read in conjunction with the appropriate completion notes for the Procedure Code used on the declaration (D.E. 1/10).

This additional procedure code is only to be used where the full conditions of RGR are met.

The goods must use an appropriate Requested Procedure Code in the 44 series and comply with the full terms and conditions of End Use and the associated previous procedure concerned (as applicable to the D.E. 1/10 Procedure Code being used.)

Where goods are being released to RGR and End Use from a customs warehouse (CW), the use of this procedure is subject to an authorisation being held for CW.

When a Customs Warehouse identification number is declared in D.E. 2/7 all items on the declaration must be removed from that warehouse. No non-warehoused goods may be declared on the same declaration.

Where the INF document codes in D.E. 2/3 are declared, Entry in Declarant's Records (EIDR) may not be used.

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

EIDR may not be used to release the goods to RGR where it was previously used to enter the goods to the Customs Warehouse

**Notices:**

Please refer to '[Pay less import duty and VAT when re-importing goods to the UK](#)' for details of the full conditions of RGR which must be met in order to use this Additional Procedure Code

Information can be found on End Use on [Gov.UK](#):

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

**Specific fields in the declaration/notes on completion:**

Please refer to the full completion rules in [Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes](#) for the specific completion instructions for the requested and previous procedure being used. These notes only cover any additional RGR requirements.

**Additional Information (D.E. 2/2):**

The following AI statements may be required in D.E. 2/2:

Coverage	AI statement code	Details to be declared
Relief claimed under Returned Goods Relief. Waiver of time limit claimed.	GEN03	Enter 'Waiver of time limit claimed'.
Relief claimed under Returned Goods Relief. RGR time limit extension to 6 years claimed by Crown Servants <i>Note: Crown Servants include diplomatic staff, armed forces, embassy and consular personnel. See Customs Information Paper 2017, no. 28 for details</i>	GEN3C	Enter 'RGR 6-year time limit claimed: Crown Servant'
Duty calculation override <i>Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure or other AI statement.</i> See CDS Declaration Completion Instructions for Imports and Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes for details on how to declare the tax lines in D.E. 4/4 – 4/7 when code OVR01 is used.	OVR01	Enter 'Duty override claimed' followed by a plain text description of the reason for the override. For example: Duty override claimed RGR

Coverage	AI statement code	Details to be declared
<p>Code used to declare:                      That the pallets or containers being re-imported by (foreign consignors name) were previously in free circulation in the EU:                      Are owned by the importer being returned within 3 years of the original export                      Being returned to the importers who or on whose behalf they were previously exported for import free of duty                      Being returned to the importers who originally declared the goods to export for import free of VAT                      That the VAT and any customs duty previously chargeable on the pallets or containers or material used in their manufacture has been accounted for and not later refunded.                      That the pallets or containers are eligible for RGR.</p>	<p>PAL05</p>	<p>Enter 'RGR Pallets or Containers' followed by:</p> <ul style="list-style-type: none"> <li>• The name of the Exporter from the declaration or clearance request that was used to originally export the goods</li> <li>• The date of the original export declaration or clearance request</li> </ul>



**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

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

Enter the following for the INF3 form (Form C&E 1158):

An INF3 is only required where RGR triangulation applies (see '[Pay less import duty and VAT when re-importing goods to the UK](#)' for details)

Document code	Document identifier	Document status
C605	Enter the INF3 reference number	Use status code AC if certification is required otherwise use status code AE (see Appendix 5B: D.E. 2/3 Document Status Codes for harmonised declarations for definitions).

Additional RGR national document codes which may be required:

Enter the following for the C1314 (RGR claim form):

Document code	Document identifier	Document status
1314	Enter the MRN of the export declaration or clearance request the RGR claim relates to	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

Enter the following for the C&E1246 (RGR duplicate lists):

Document code	Document identifier	Document status
1246	Enter the MRN of the export declaration or clearance request the RGR claim relates to	The document status code as AC, AE, AF, AG, AP, AS, AT, JA, JE, or JP as appropriate.

**Security required:**

-

**VAT:**

-

**Excise:**

Please note there is no relief of excise duty under RGR.

**Post clearance action:**

-

**Notes:**

The use of this Additional 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.
- Agents must have prior written approval from the importer to enter goods to RGR on their behalf and ensure a copy of the declaration is returned to the holder.
- ['Pay less import duty and VAT when re-importing goods to the UK'](#) defines what is meant by 'Goods in free circulation'.
- All supporting materials (for example rope, wood and plastic) used for the storage and protection of the goods are also eligible for relief.
- Evidence of export and End Use status as described in ['Pay less import duty and VAT when re-importing goods to the UK'](#) except where the export declaration reference is quoted in D.E. 2/1 (Previous Documents).
- Entry under this Procedure Code is a declaration that:
- If claiming duty relief:
  - The goods are eligible to claim RGR.
  - Any additional security which may be needed will be provided.
  - All other conditions and requirements associated with claiming RGR have been met.
  - The goods had been entered to end use prior to their exportation from the customs territory of the EU or Territory with which the EU has formed a customs union.
  - The goods are being entered for free circulation with RGR and End Use within 3 years of them being exported from that territory unless a valid waiver is claimed. A period of 6 years is allowed for Crown Servants.
  - If the waiver of the 3-year time limit for reimportation is claimed due to special circumstances, insert 'Waiver of time limit claimed' in D.E.2/2 as a GEN03 AI Statement. This waiver must be shown to be reasonable to HMRC when requested.
  - The goods haven't undergone any process or repair outside that territory other than routine maintenance to keep them in good condition, or handling which only altered the goods appearance, for example attaching operating instructions in foreign languages.
- If claiming VAT relief, it is a further declaration that:

- the goods were exported from the EU by the importer or on their behalf.
- any VAT due on the goods was paid and not refunded on export from the EU.

Where RGR is being claimed on re-imported IP goods, Additional Procedure Codes F04 or F07 must be used instead of 1RL.

Where RGR is used on goods being re-imported with a simultaneous claim to OSR, Additional Procedure Code 63P should be used instead.

Additional Procedure Code 1RL can only be used with Requested and Previous Procedure code (D.E. 1/10): 4400, 4471, 4478.

**Additional documents needed:**

-

**1RV: Relief from VAT (VAT exemption is claimed)**

**Description of procedure:**

Relief from VAT where no other VAT relief or exemption applies.

**Goods covered:**

This Additional Procedure Code may only be used where expressly authorised elsewhere in the Navigate the CDS Declaration Instructions for Imports.

**Conditions for use:**

This Additional Procedure Code may only be used where expressly authorised by another D.E. 1/11 Additional Procedure Code, D.E. 2/2/ Additional Information code or D.E. 2/3 Document Code.

**Restrictions on usage:**

This Additional Procedure Code may not be used unless expressly stated elsewhere in the Navigate the CDS Declaration Instructions for Imports.

This Additional Procedure Code may not be used where another relief, exemption or suspension Additional Procedure Code exists to relieve, suspend or exempt the import VAT.

This Additional Procedure Code may not be declared in isolation. One of the codes detailed in the notes section below must be declared against the same goods item to authorise the use of this relief.

Please refer to the notes at the end of this Additional Procedure Code for restrictions relating to the use of 1RV with Declaration Category I1 B&E (occasional use) data sets.

**Notices:**

-

**Specific fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

Coverage	AI statement code	Details to be declared
Relief/Suspension of Import VAT claimed	RVAT1	Enter 'Relief from Import VAT claimed' followed by the reason for the claim

<p><i>Note: This AI statement and Additional Procedure Code 1RV may only be used where no alternative relief is available.</i></p> <p><i>The use of this AI code and Additional Procedure Code 1RV is a statement that the goods are eligible to a relief/suspension for import VAT. Failure to meet the conditions of the relief/suspension may result in a demand for any revenue relieved or suspended and sanctions for non-compliance being issued.</i></p>		
------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--	--

**Security required:**

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**VAT:**

-

**Post clearance action:**

-

**Notes:**

Additional Procedure Code 1RV can only be used with Requested and Previous Procedure code (D.E. 1/10): 4000, 4053, 4071, 4078, 4400, 4421, 4422, 4451, 4453, 4454, 4471, 4478, 6110, 6123, 6131, 7123.

Additional Procedure code 1RV may not be used unless at least one of the codes listed below is also entered on the goods item:

Additional Procedure Code	Title
C07	Consignments of negligible value
C08	Consignments sent from one private individual to another

F02	Relief from import duties for returned goods (Special circumstances provided for in Article 159 of Delegated Regulation (EU) 2015/2446: agriculture goods)
F03	Relief from import duties for returned goods (Special circumstances provided for in Article 158(2) of Delegated Regulation (EU) 2015/2446 repair or restoration)
OGD	Goods consigned to other government departments and agencies (where not otherwise covered under D.E. 1/11 national additional procedure codes)
1ES	Goods imported for or on behalf of the European Space Agency (ESA) or by Astrium Ltd for use in INTELSAT project
1H7	Declaration Category H7 – Super Reduced Data Set (SRDS)
1SW	Goods imported under the shipwork or platform end-use procedure
GEN53	Goods which fulfil the description of investment gold

### Declaration Category I1 B&E (occasional use) data set

Additional Declaration Type B or E may be eligible for use with this Additional Procedure Code.

The modified I1 data set may not be used where any commodities subject to prohibitions, restrictions or licencing conditions are being imported, unless expressly permitted elsewhere.

Additional Procedure Code 1RV may only be used with a Declaration Category I1 B&E (occasional use) data set where the following conditions are met:

- Every goods item declared on the declaration must be eligible to use a Declaration Category I1 B&E (occasional use) data set
- The D.E. 1/10 Procedure Code permits the use of codes B and/or E in D.E. 1/2

- All Additional Procedure Codes declared in D.E. 1/11 for the goods item permit the use of Declaration Category I1 B&E (occasional use)

Where Additional Declaration Types B or E are used, a simplified declaration should be submitted, as per [Appendix 21G: Declaration Category data set: Import Simplified Declaration on an occasional basis \(D.E. 1/2 Codes B&E\)](#). In these instances, a subsequent supplementary declaration is not required.

**Additional documents needed:**

-

**1SC: Consignments entered under the provisions of the split consignment facility.****Description of procedure:**

Consignments entered under the provisions of the split consignment facility.

**Goods covered:**

Consignments entered under the provisions of the split consignment facility, where the goods being imported separately are to be declared as the complete article..

**Conditions for use:**

Use of this Additional Procedure Code constitutes:

- A declaration that authorisation to use the split consignment facility is held
- A declaration that the consignment is part of a complete article imported in multiple consignments and that the complete article is eligible for the facility
- A request that the consignment be classified as if it contained the complete article rather than by the commodity codes appropriate to its individual components

The commodity code entered in D.E. 6/14 and D.E. 6/15 must be appropriate to the complete article which must fall on completion within Chapters 84 and 85 or in headings 8608, 8805, 8905 or 8907 (Chapters 84 and 85 only for some preference goods).

**Restrictions on usage:**

Spare parts must be entered under their individual commodity code numbers.

**Notices:**

-

**Specific fields in the declaration/notes on completion:****Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Enter the details of the goods covered by the consignment as a goods manifest, use document code N271:



Document Code to be declared	Description and Usage of Code	Details to be entered on the declaration
N271	<p>Goods manifest: Attach a list of goods for which relief is being claimed:</p> <p><b>Note:</b> <i>For multi item consignments, attach using document code N271, a schedule providing a detailed description of each item covered by the declaration.</i></p>	<p>Enter the reference number of the goods manifest/list. Where a sequentially numbered range of manifests/lists cover the goods enter the lowest to the highest reference numbers of the packing lists concerned i.e. document code + 0054037-0054047: status code. Where packing lists are not sequentially numbered enter the reference number of each packing list concerned.</p> <p>Use one of the following status codes (see Appendix 5B: D.E. 2/3 Document Status Codes for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS</p>

**Security required:**

Please enter an appropriate Method of Payment Code in D.E. 4/8 to secure the revenue on deposit.

Please see [Appendix 9: D.E. 4/8: Method of Payment Codes](#) for details of the codes which may be used.

**VAT:**

-

**Post clearance action:**

-

**Notes:**

Written application for the facility is needed not later than the declaration of the first consignment and preferably at least 28 days earlier. Customs will advise on the documents needed to support the application.

## Tariff Classification

3rd Floor, Stratford Regional Centre,  
14 Westfield Avenue,  
Stratford.

E20 1HZAdditional Procedure Code 1SC can only be used with Requested and Previous Procedure code (D.E. 1/10): 0100, 4000, 4200.

**Additional documents needed:**

A copy of the commissioners' letter of authorisation (if issued before presentation of the declaration).

The supporting documents should contain:

- a description of the complete article being imported
- a reference to the relevant purchase order/contract
- details of consignment sequence (for example 'third part shipment')
- full details of the contents of the consignment



**1SV: Use of the Unit Price for the Determination of the Customs Value for Certain Perishable Goods** (Taxation (Cross-Border Trade) Act 2018; Part 1; Section16(6b) and The Customs (Import Duty) (EU Exit) Regulations 2018; Part 12; Regulation 124)

**Description of procedure:**

For certain imported perishable goods, it is possible to determine the customs value using a unit price established by national authorities on the basis of recent market prices. 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.

**Goods covered:**

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

**Permitted Import Movements:**

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

- RoW to GB
- RoW to NI (if NIREM is declared in DE 2/2, [and a valid UKIMS authorisation is declared against document code 1UKI in DE 2/3](#))
- RoW to NI (if 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 where a GB Simplified Procedure Value (SPV) rate is available.

**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 without NIREM [or NIQUO](#) in DE 2/2
- where NIIMP is declared with NIREM in DE 2/2 without a valid UKIMS authorisation declared against document code 1UKI in DE 2/3
- where NIDOM is declared in DE 2/2
- where E01, E02 or 1FV are declared in DE 1/11

**Notices:**

[Working out the customs value of your imported goods](#)

**Specific fields in the declaration/notes on completion:**

**Additional information (DE 2/2):**

For declaration in NI enter both of the following Additional Information Codes:

Coverage	AI statement code	Details to be declared
RoW imports into NI (including goods sent from GB not in free circulation and home use), and; Movements to NI from UK Special Fiscal Territories or EU Special Fiscal Territories	NIIMP	N/A
To be used by traders to declare their goods are not at risk of entering the EU.	NIREM	N/A

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,
- D.E. 4/13: Valuation Indicator,
- D.E. 4/14: Item Price/Amount,

- D.E. 5/21: Place of Loading

**Security required:**

-

**VAT:**

-

**Post clearance action:**

-

**Notes:**

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

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

**Additional documents needed:****1SW: Goods imported under the shipwork or platform End Use procedure****Description of procedure:**

Eligible goods entered under shipwork or platform End Use.

**Goods covered:**

Goods entered using a shipwork or platform End Use authorisation.

**Conditions for use:**

The importer must be authorised for shipwork or platform End Use relief.

In order to claim the relief, the importer must wholly assign the goods to the prescribed End Use.

VAT is chargeable at importation, unless a valid exemption is claimed using Additional Procedure Code 1RV in D.E. 1/11 in addition to 1SW.

See VAT Notes below for eligibility to claim VAT relief

**Restrictions on usage:**

This Additional Procedure Code must not be used to claim End Use relief other than shipwork/ platform.

Goods subject to VAT only cannot claim End Use relief.

Authorisation by Customs Declaration may not be used with this Additional Procedure Code.

**Notices:**

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

**Specific fields in the declaration/notes on completion:**

-

**Security required:**

-

**VAT:**

VAT must be paid at importation unless relief is claimed in the following circumstances.

**Parts and equipment (including safety equipment) for qualifying ships (excluding parts and equipment imported by a government department)**

- Providing the parts and equipment are of a kind ordinarily installed in the propulsion, navigation, or communication systems or the general structure of any ship of 15 tons or more not being a ship designed or adapted for use for recreation or pleasure or safety equipment for use in such a qualifying ship, relief from VAT may be claimed by additionally entering Additional Procedure Code 1RV in D.E. 1/11.

**Goods for drilling or production platforms**

- Provided that the goods are incorporated into offshore drilling or production platforms for the purposes of the construction, repair, maintenance, conversion, fitting out or equipping of these platforms or to link such platforms to the mainland, relief from VAT may be claimed by additionally entering Additional Procedure Code 1RV in D.E. 1/11.

**Goods temporarily exported for treatment or process**

- the goods were in home use when last exported outside the EU
- were intended at their time of export to be re imported after completion of the treatment or process outside the EU
- have been repaired, processed, adapted, reworked or made up outside the EU
- ownership was not transferred to any other person at exportation or during the time they were outside the EU
- VAT was not reclaimed or zero rated at export.

VAT will be payable on the difference in value between the exported and re-imported goods (i.e. increase in value as a result of processing).

If VAT was reclaimed or repaid at Export, VAT will be due on the full value of goods at reimport unless placed back under End Use.

**Re-imported goods where the importer is a VAT registered person importing the goods in the course of his business**

VAT relief may only be claimed if the following conditions for claiming relief are satisfied. The conditions require that the goods:

- were last exported outside the EU by or on behalf of the importer who is a taxable person reimporting the goods in the course of his business
- have not been subjected to any process or repair outside the EU, other than necessary running repairs, which have increased their export value
- were owned by the importer at the time of exportation and have remained his property or were so owned and have been returned after rejection by a customer outside the EU or because it was not possible to deliver them to such customer; or have been returned from the continental shelf
- if supplied in, acquired in or imported into the EU before their export, any tax chargeable on that supply, acquisition or importation was accounted for or paid and neither has been, nor will be refunded

VAT is chargeable at importation, unless exemption is claimed using Additional Procedure Code 1RV in D.E. 1/11 in addition to 1SW.

If the process has been carried out free of charge, for example because the goods are covered by warranty, guarantee or service agreement, no VAT is chargeable on re-importation.

**Post clearance action:**

-

**Notes:**

Additional Procedure Code 1SW can only be used with Requested and Previous Procedure codes (D.E. 1/10): 4400, 4421, 4422, 4451, 4453, 4454, 4471, 4478.

**Additional documents needed:**

-



**1TO: Hydrocarbon oils imported under the ‘Tied Oil’ scheme for Excise Duty relief.**

**Description of procedure:**

Hydrocarbon oil in free circulation by virtue of all customs duty and import VAT being paid or accounted for on the import declaration for excise duty relief under the Tied Oils scheme.

**Goods covered:**

Hydrocarbon oil in free circulation by virtue of all customs duty and import VAT being paid or accounted for on the import declaration, for eligible use under the provisions of the ‘Tied Oil’ scheme for Excise Duty relief.

**Conditions for use:**

Use of this Additional Procedure Code constitutes a declaration that:

- the imported goods are being delivered for eligible use as tied oil in accordance with the requirements of ‘[Get relief for mineral oil put to certain uses \(Excise Notice 184A\)](#)’;
- the goods are to be transported to the approved Tied Oil premises in the same state as they were released into free circulation without delay;
- where security is needed, the liability for the Excise Duty remains with the person who provided the financial security covering the movement.

All customs duties and import VAT must be accounted for at the time of release into free circulation.

Excise duty relief only is granted under this Additional Procedure Code.

**Restrictions on usage:**

Use of this Additional Procedure Code is restricted to Hydrocarbon oils imported under the ‘Tied Oil’ scheme.

Goods in excise duty suspension may only move from the place of importation to their destination where a registered consignor has started the movement on EMCS.

This Additional Procedure Code is excluded from Entry in Declarant Records (EIDR).

**Notices:**

[Get relief for mineral oil put to certain uses \(Excise Notice 184A\)](#)

**Specific fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter:

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

Excise Registered Consignor.	ECONR	Enter the Identification number of the excise registered consignor.
Hydrocarbon 'Tied Oils' Scheme: Supervising office details of the Mineral Oils Relief Centre.	MORC1	Enter the Supervising office code (SPOFF) for the MORC as 'GBNCL001'.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

Enter:

Document code	Description and Usage of Code	Details to be entered
9AIE	Evidence required by Procedure or Additional Procedure Code (D.E. 1/10 and D.E. 1/11) instructions, relief from Excise Duty.	Enter: The Tied Oil approval number with status code JP Or Where no tied oil approval number is held: Enter the reference number of the document supporting the claim to relief with status code UP. <i>Note: Where no tied oil approval number is held: Additional Procedure Code 1RE must also be entered in D.E. 1/11</i>

**Security required:**

Security is needed if no Tied Oil approval number is declared in D.E. 2/3 against document code 9AIE. See [‘Get relief for mineral oil put to certain uses \(Excise Notice 184A\)’](#) for details of what security is acceptable.

**VAT:**

-

**Excise:**

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. AI statement code ECONR must be included in D.E. 2/2 (Additional Information).

Where no Tied Oil approval is held enter Additional Procedure Code 1RE in D.E. 1/11 to claim Excise Duty suspension.

**Post clearance action:**

-

**Notes:**

Additional Procedure Code 1TO can only be used with Requested and Previous Procedure codes (D.E. 1/10): 4000, 4071, 4078

**Additional documents needed:**

-

**1VW: Goods liable to VAT only, declared for customs warehousing, or removed from customs warehousing****Description of procedure:**

Goods entered to or removed from VAT only customs warehousing.

**Goods covered:**

Goods declared for customs warehousing without payment of any import VAT charges, or removed from customs warehousing where liable to VAT only.

**Conditions for use:**

Entry under this Additional Procedure Code is a declaration that:

- the goods are not subject to customs or excise duty
- the goods are eligible for entry to or removal from customs warehousing
- (where entered to customs warehousing) the goods will be deposited without delay and in the same state and conditions as at importation, in the customs warehouse stated
- any additional security which may be needed will be provided
- all other conditions and requirements will be met

**Restrictions on usage:**

Where goods are entered to customs warehousing, this code only suspends VAT. If other charges need to be suspended, then this additional procedure code must not be used.

Where goods are removed from customs warehousing, this code can only be used for goods that are merely liable to VAT. If other charges are applicable, then this additional procedure code must not be used.

Where a preferential rate of duty is to be claimed on removal from warehousing you must not use this Additional Procedure Code.

**Notices:**

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

**Specific fields in the declaration/notes on completion:**

-

**Security required:**

-

**VAT:**

-

**Post clearance action:**

-

**Notes:**

Additional Procedure Code 1VW can only be used with Requested and Previous Procedure code (D.E. 1/10): 0171, 4071, 4271, 5171, 6110, 6122, 6123, 6131, 7100, 7110, 7122, 7123, 7151, 7153, 7171, 7178.

**Additional documents needed:**

-

**1XT: More than 1 previous procedure involving Temporary Admission****Description of procedure:**

For goods being removed from Temporary Admission where:

- They were previously entered to IP or
- 53 is not declared as the previous procedure in D.E. 1/10 (3<sup>rd</sup> and 4<sup>th</sup> digit – removals from customs warehouse)

**Goods covered:**

- Goods held under TA (that were previously declared to IP Suspension), now being diverted to free circulation/ end use.
- Goods removed from a customs warehouse, (by payment of or accounting for any customs /excise duties and/or VAT and any other charges due, ) where the goods were previously entered to TA

**Conditions for use:**

The tax lines should be declared in accordance with the products now being released to free circulation/ end use.

The MRN of the declaration that placed the goods into TA must be entered into D.E. 2/1 (Simplified Declaration/Previous documents).

**Restrictions on usage:**

This Additional Procedure Code is restricted for use where there is more than one previous procedure involved temporary admission.

**Notices:**

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

**Specific fields in the declaration/notes on completion:****Additional Information (D.E. 2/2):**

Enter where appropriate:

Coverage	AI statement code	Details to be declared
Discharge of Inward Processing (specific commercial policy measures): Where goods placed under the inward processing procedure are subject to specific commercial policy measures and such measures continue to be applicable at the time when the goods, whether in the form of processed products or not, are placed under a subsequent customs procedure (refer to <a href="#">‘Pay less or no duty on goods you store, repair, process or temporarily use’</a> ).	10300	Enter ‘IP CPM’.
<i>Full authorisation holders only;</i> Discharge of Temporary Admission (Article 238 EU Reg. No. 2015/2446)	10500	Enter ‘TA’ followed by the relevant authorisation number.
Duty calculation override <b>Note:</b> <i>this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure or other AI statement.</i> See CDS Declaration Completion Instructions for Imports and Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes for details on how to declare the tax lines in D.E. 4/4 – 4/7 when code OVR01 is used.	OVR01	Enter ‘Duty override claimed’ followed by a plain text description of the reason for the override.  For example: Duty override claimed Inward Processing.  Duty Calculation override claimed TA Partial Relief



Coverage	AI statement code	Details to be declared
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.	GEN86	Enter 'Article 86(3)'.

**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

For provision of a worksheet to support calculation of the customs value and/or revenue calculations, enter:

Document code	Description and Usage of Code	Details to be entered
9WKS	Worksheet to support calculation of the customs value and/or revenue calculations.	Enter 'See attached worksheet' as appropriate. Use one of the following status codes (see document status codes for harmonised declarations for definitions): AE, AP, GE, JE, JP, LE, LP, UE.

**Security required:**

-

**VAT:**

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**Post clearance action:**

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**Notes:**

Additional Procedure Code 1XT can only be used with Requested and Previous Procedure code (D.E. 1/10): 4053, 4071.4453, 4471

**Additional documents needed:**

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**1XW: More than 1 previous procedure involving Customs Warehousing****Description of procedure:**

For goods being removed from a customs warehouse where:

- They were previously entered to IP or OP or
- 71 is not declared as the previous procedure in D.E. 1/10 (3<sup>rd</sup> and 4<sup>th</sup> digit – Returned Goods Relief))

**Goods covered:**

Goods initially entered to IP or OP, transferred to customs warehousing regime, now being removed from a customs warehouse (by payment of or accounting for any customs /excise duties and/or VAT and any other charges due).

Goods removed from a customs warehouse, (by payment of or accounting for any customs /excise duties and/or VAT and any other charges due), where a claim to RGR is also made.

**Conditions for use:**

The MRN of the declaration that placed the goods into IP or OP must be entered into D.E. 2/1 (Simplified Declaration/Previous documents).

The MRN of the export declaration or clearance request must be declared as a previous document in D.E. 2/1 using previous document code MRN.

Where alternative evidence is provided in lieu of an export declaration/ C21e MRN, the evidence used must have a reference number declared against code ZZZ in D.E. 2/1

Where applicable, the tax lines should be declared in accordance with the IP/OP compensating products now being released to free circulation.

For goods now being removed from a customs warehouse that were previously entered to IP:

- Where the intention to apply Article 86(3) of the Code customs debt rules was indicated on the:
  - Original entry to IP and Additional Procedure code F44 was declared in D.E. 1/11 and
  - Diversion from IP to enter the goods to the customs warehouse and Additional Procedure code F44 was declared in D.E. 1/11 then
- GEN86 must be declared as an AI statement in D.E. 2/2 on this declaration in conjunction with Additional Procedure Code 1XW in D.E. 1/11.
- F44 is not also required.

**Restrictions on usage:**

This Additional Procedure Code is restricted for use where more than one previous procedure involving inward processing, outward processing or a claim to RGR.

**Notices:**

[Pay less import duty and VAT when re-importing goods to the UK](#)

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

**Specific fields in the declaration/notes on completion:**

**Additional Information (D.E. 2/2):**

Enter where appropriate:

Coverage	AI statement code	Details to be declared
Discharge of Inward Processing (specific commercial policy measures): Where goods placed under the inward processing procedure are subject to specific commercial policy measures and such measures continue to be applicable at the time when the goods, whether in the form of processed products or not, are placed under a subsequent customs procedure (refer to <a href="#">‘Pay less or no duty on goods you store, repair, process or temporarily use’</a> ).	10300	Enter ‘IP CPM’.
Duty calculation override <b>Note:</b> <i>this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure or other AI statement.</i> See CDS Declaration Completion Instructions for Imports <i>and Appendix 1: D.E. 1/10: Requested and Previous Procedure Codes for details on how to declare the tax lines in D.E. 4/4 – 4/7 when code OVR01 is used.</i>	OVR01	Enter ‘Duty override claimed’ followed by a plain text description of the reason for the override.  For example: Duty override claimed Inward Processing. Duty override RGR
<i>Use with A.86(3) UCC debt rules only:</i>	GEN86	Enter ‘Article 86(3)’.

Declaration that the IP authorisation holder is using the Article 86(3) EU Reg. No. 952/2013 (UCC) customs debt rules.		
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**Documents produced, certificates and authorisations, additional references (D.E. 2/3):**

For provision of a worksheet to support calculation of the customs value and/or revenue calculations, enter:

Document code	Description and Usage of Code	Details to be entered
9WKS	Worksheet to support calculation of the customs value and/or revenue calculations (for example: C&E 1154 for Outward Processing Relief).	Enter 'See attached worksheet' as appropriate. Use one of the following status codes (see document status codes for harmonised declarations for definitions): AE, AP, GE, JE, JP, LE, LP, UE.

**Security required:**

-

**VAT:**

-

**Post clearance action:**

-

**Notes:**

Additional Procedure Code 1XW can only be used with Requested and Previous Procedure code (D.E. 1/10): 0171, 0771, 4071, 4271,4471, 5171, 6110, 6111, 6121, 6122, 6123, 6131.

**Additional documents needed:**

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