

DE 2/2 Additional Information (Box 44)

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H2, H3, H4, H5, H7, I1 C&F and I1 B&E	Coded version (Union codes): n1 + an4 OR (National codes): a1 + an4 OR Union/National code followed by a free text information: an..512	1x	99x

All Declaration Categories:

Only Additional Information (AI) Code RRS01 (GVMS releases) may be declared at header level on the customs declaration. All other AI codes must be declared at item level.

Where goods are being declared at a GVMS location (see Appendix 16S), a Goods Not Arrived (pre-lodged) Additional Declaration Type must be declared in DE 1/2 using the codes in the table below.

Where the declaration has been pre-lodged because the goods are being released from a GVMS location, Additional Information Code 'RRS01' must also be declared in DE 2/2 and a GVMS location code from Appendix 16S declared in DE 5/23.

Enter any Union and/or National codes which apply followed by any free text information for the Additional Information (AI) code as required. See [Appendix 4: DE 2/2: Additional Information \(AI\) Statement Codes](#) for details of the codes which may be used, including any additional free text information which may be required by the specific AI codes.

Up to 99 AI codes can be declared at item level in DE 2/2.

Where a single goods item comprises of both Union and National AI codes declared in DE 2/2, any Union Codes (beginning with a number) must be declared first.

The Procedure Code and Additional Procedure Code completion notes in [Appendix 1: DE 1/10: Requested and Previous Procedure Codes](#) and [Appendix 2: DE 1/11: Additional Procedure Codes](#) give guidance on the AI codes expected to be used in specific circumstances for the procedure concerned. They are not a definitive guide however and should be read in conjunction with the full list provided in [Appendix 4: DE 2/2: Additional Information \(AI\) Statement Codes](#).

Where the AI code completion rules in [Appendix 1: DE 1/10: Requested and Previous Procedure Codes](#) and [Appendix 2: DE 1/11: Additional Procedure Codes](#) specify different rules to the main AI code guidance in [Appendix 4: DE 2/2: Additional Information \(AI\) Statement Codes](#), the rules specified in Appendices 1 and 2 take precedence.

Notes:

The following declaration elements, previously declared as free text in box-44 of the Single Administrative Document (SAD) should be declared to CDS using an AI statement code and be declared, as required, in DE 2/2.

Imports into Northern Ireland (NI)

One of the following Additional Information (AI) Codes must be entered in DE 2/2 in all instances on every goods item when goods are being declared on entry to NI.

Failure to declare either NIDOM or NIIMP on every goods item will result in the declaration being rejected.

The table below specifies which documentary controls will be applied to the goods according to which AI Code used to identify the goods status.

AI Code **Tariff Measures**

NIDOM Goods have United Kingdom (UK) domestic status (for example goods are in free circulation and home use in Great Britain (GB))

Only European Union (EU) control measures will be applied

NIIMP Goods do not have UK domestic status (for example, the goods are moving under duty suspense arrangements, or the goods are Rest of World (RoW) imports)

AI Code **Tariff Measures**

Both UK and EU control measures will be applied

One of the following AI Codes may be entered, as required, in DE 2/2 on each goods item when goods are being declared on entry to NI.

The next table specifies whether the goods will be considered to be 'At Risk' or 'Not At Risk' of entering the EU according to which AI Code used to identify the goods status.

AI Code **'At Risk'/'Not At Risk' status**

NIAID Claim to waive duties calculated at the applicable EU rate of duty for goods imported into NI from GB or the difference between duties calculated at the applicable EU and UK rates where duties calculated at the EU rate are higher for goods imported into NI from RoW.

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

Goods will be treated as 'At Risk'

AI Code **'At Risk'/'Not At Risk' status**

Check the requirements for goods subject to processing (GOV.uk)

NIQUO

Used to declare applicable goods subject to Tariff Rate Quotas into Northern Ireland without being subject to safeguard charges where relevant quotas are open:

- a UK Quota to be claimed on goods imported into NI from RoW where they would otherwise be classed as 'At Risk'. Where DE 2/2 includes 'NIIMP' and 'NIQUO', DE 8/1 must be completed with the UK Quota Order Number. In addition, the relevant EU quota order number and the word QUOTA must be entered in the free text box for DE 2/2.
- for GB-NI movements where EU trade defence measures are in place and a manual workaround is needed to claim the correct quota (for example, movements of steel that would attract additional duties). Where DE 2/2 includes 'NIDOM' with 'NIQUO', DE 8/1 must be left blank. In addition, the relevant EU quota order number and the word QUOTA must be entered in the free text box for DE 2/2.

NIREM

Used to indicate goods are remaining in NI (and Great Britain in the case of GB-NI movements) and are when a valid UKIMS authorisation is declared with document code 1UKI in DE 2/3.

If the goods are subject to commercial processing in NI, the additional processing criteria must be met in order to declare NIREM.

If no UKIMS authorisation is declared, NIREM will not have an effect, and a CDS calculation to determine the correct duties (if any) to pay will be performed.

Failure to declare either NIREM or NIQUO against a goods item will subject the goods item to a CDS calculation to determine the correct duties to pay (if any). This will result in the goods being considered 'At Risk' where the applicable duty calculated according to the NI Tariff ('applicable EU rate of duty') is greater than the applicable duty calculated according to the GB Tariff ('applicable UK rate of duty').

These AI Statement Codes should be declared on each individual goods item, as applicable.

Determining the 'At Risk' or 'Not At Risk' status

Goods are considered to be 'At Risk' where there may be duty to be charged according to the Northern Ireland Online Tariff. CDS will check both the GB and NI Tariffs to determine the correct duty rate.

AI Code NIREM can be used to indicate that goods are 'Not At Risk' when a UK Internal Market Scheme (UKIMS) authorisation is held and declared in DE 2/3.

When a UKIMS authorisation is used, the following details must be declared:

- DE 2/3: document code '1UKI' followed by the UKIMS authorisation decision number
- DE 3/16: GB or XI EORI associated with the UKIMS authorisation
- DE 3/39: Authorisation type 'UKIM' followed by the GB or XI EORI of the UKIMS authorisation holder as declared in DE 3/16

If one of NIPRO, NIQUO, or NIREM is not declared in DE 2/2, CDS will determine 'At Risk'/'Not At Risk' status by checking both the GB and NI Tariffs to determine the correct duty rate.

In this calculation, goods will be considered 'Not At Risk' where:

- The applicable EU rate of duty is zero, in the case of movements from GB to NI, or
- The applicable UK rate of duty is equal to or more than the applicable EU duty, in the case of movements into NI from a country outside both the UK and the EU.

NIREM cannot be used to declare goods 'Not At Risk' if the goods will be subject to processing in NI, unless the goods meet the additional processing requirements covered in the notices section. NIPRO should be declared for goods subject to processing in NI that do not meet the additional criteria.

Duty rates applied to the goods

The next table specifies which duty calculation will be applied to the goods according to the AI Codes entered in DE 2/2 to identify the UK domestic and 'At Risk' status. This does not remove the need to declare either NIDOM or NIIMP to establish the control measures to be applied to the goods item.

AI Code

Duty Calculation

NIDOM and NIREM (where a valid UKIMS authorisation is declared)

No duty calculated unless an EU trade remedy applies to the goods, in which case the applicable EU rate of duty will always be charged.

NIDOM and NIREM (where a valid UKIMS authorisation is not declared)

CDS will calculate the duties due under the NI tariff and will charge the applicable EU rate of duty if this is higher than zero.

NIIMP and NIREM

Duty will be calculated based on the greater of the applicable UK or EU duty rates as per the Joint Committee Decision No. 1/2023

NIDOM with NIPRO

Duty calculated based on EU duty rates

NIIMP with NIPRO

Duty calculated based on EU duty rates

AI Code

Duty Calculation

NIDOM with NIQUO

No duty calculated.

NIIMP with NIQUO

Additional Declaration Types (DE 1/2) A, D, Y, or Z: Duty calculated based on UK rates. DE 8/1 must also be completed.

Other Additional Declaration Types: Declaration will be rejected

NIDOM only

CDS will calculate the duties due under the NI tariff and will charge the applicable EU rate of duty if this is higher than zero.

NIIMP only

Duty will be calculated based on the greater of the applicable UK or EU duty rates as per the Joint Committee Decision No. 1/2023

Any combination of AI Codes NIDOM, NIIMP, NIPRO, NIQUO, and NIREM not listed in the table above will result in the declaration being rejected.

AI Code NIAID will not affect the 'At Risk'/'Not At Risk' status or duty calculation. It is only used to determine a claim to a customs duty waiver (subsidy), where applicable. NIAID can be combined with NIREM if you are declaring goods 'not at risk' under UKIMS that are moving into Northern Ireland from a country outside of both the UK and the EU (rest of world), where you are not sure that the difference between the applicable EU rate of duty and UK rate of duty is not greater than 3 percentage points at the time of the goods movement.

Notices:

Declaring goods you bring into NI 'Not At Risk' of moving to the EU

Check the requirements for goods subject to processing (GOV.uk)

Claiming customs duty waivers (subsidies)

To make a claim to subsidy, AI Code NIAID must be declared in DE 2/2, with either AI Code NIDOM or NIIMP. The claim to subsidy will be assessed based on the 'At Risk'/'Not At Risk' treatment as specified in the table below:

AI Code/Risk Status

Subsidy Calculation

NIDOM 'At Risk'

- If subsidy allowed – process the claim
- If subsidy not allowed – full EU duty calculation will be applied to the declaration

NIDOM 'Not At Risk'

No subsidy allowed, UK duty calculation applied

NIIMP 'At Risk'

CDS will compare UK and EU customs duty calculations.

1a. If all EU A-series duties are greater than or equal to the UK A-series duties and:-

—The subsidy claim is allowed, the claim will be processed

- —

AI Code/Risk Status

Subsidy Calculation

- The subsidy claim is not allowed, then the claim will not be processed and the full EU duty calculation will be applied to the declaration.

1b. If EU duties are due but at least one of the A-series duty calculations is lower than the UK duty calculations for the corresponding UK duty type, (even if all the other EU A-series duty types are equal or higher), then the subsidy claim will not be processed and the EU Tariff duty calculation will be applied to the declaration.

The different tax types can be found in Appendix 8: DE 4/3: Tax Types

NIIMP 'Not At Risk'

No subsidy allowed, UK duty calculation applied

For details of how the 'At Risk'/'Not At Risk' status is determined, please refer to [Determining the 'At Risk' or 'Not At Risk' status](#)

Manual Duty Calculations

Additional Information (AI) statement code OVR01 may only be used where explicitly authorised by HMRC.

Where OVR01 is used, a manual tax calculation is required for all taxes to be paid or secured for that particular goods item.

Where a manual tax calculation is being made AI code OVR01 must be declared in DE 2/2 followed by a free text statement providing the justification for its use. For example, OVR01 – OP re-import.

Data elements 4/3 – 4/8 provide detailed guidance on how the manual tax calculation should be declared.

Use of postponed VAT accounting (PVA) in conjunction with a manual duty calculation (AI Code OVR01):

Where the importer wishes to use postponed VAT accounting (PVA) for goods when a manual tax calculation is used, the detailed guidance provided in [DE 3/40](#) must be followed in order to be eligible to use PVA.

Failure to comply with the completion instructions provided in [DE 3/40](#), to hold documentary evidence to support the use of PVA and to correctly account for PVA on the VAT return may result in the use of PVA being disallowed and a demand for the VAT being issued.

Government contractor

Enter the details of the Government Contractor as an AI statement in DE 2/2 AI Statement using the code GCONT.

This data element need only be completed if goods are imported on behalf of a government department for use in business, and not the importer shown in DE 3/15 (Importer name and address) and 3/16 (Importer Identification number).

Enter the EORI number (without any 'GB' prefix) of the government contractor. Do not complete this data element with a non-VAT EORI number or 'PR'.

Premises

If the premises code in DE 2/7 (Identification of Warehouse) is that of a UK allocated warehouse or Free Zone, do not complete a AI Statement in DE 2/2 using the code:

PREMS unless specifically instructed to do so by the Procedure Code completion notes, see [Appendix 1: DE 1/10: Requested and Previous Procedure Codes](#) or details.

Insert the full name and address of the premises when:

- DE 2/7 (Identification of Warehouse) does not identify a UK allocated warehouse or Free Zone or
- Where otherwise directed by customs (see Procedure Code completion notes)

Enter the Premises Country Code as a suffix to the Premises Name and Address separated by a ‘-‘.

Excise Registered Consignor

Enter the Excise Registered Consignor’s identification number (for example, EORI or other identifier) as an AI statement in DE 2/2 AI Statement using the code ECONR.

Notes:

Please refer to [Receive goods into and remove goods from an excise warehouse \(Excise Notice 197\)](#), [Appendix 1: DE 1/10: Requested and Previous Procedure Codes](#) and [Appendix 2: DE 1/11: Additional Procedure Codes](#) for more details.

Registered Consignee

Enter the EORI number (without any 'GB' prefix) of the VAT registered consignee as an AI statement in DE 2/2 AI Statement using the code RCONE.

Do not complete this data element with a non-VAT EORI number.

Notes:

The registered consignee procedure allows details to be recorded of a VAT registered consignee who is accountable for VAT at importation but is not the actual importer of the goods as shown in DE 3/15 (Importer name and address) and 3/16 (Importer Identification number), and where VAT is being paid on the imported goods.

EUPRF — Preference mismatch on Northern Ireland declarations

For goods imported into Northern Ireland and declared with AI code NIIMP, the declaration will be validated against both the [UK Integrated Online Tariff](#) and the [Northern Ireland Online Tariff](#). In a limited number of cases the preference code requirements will not match in both tariffs. In such cases DE 4/17 should be completed with the preference code required by the UK Integrated Online Tariff. The preference code for the Northern Ireland Online Tariff should be declared in DE 2/2 against Additional Information code EUPRF. Validation against the Northern Ireland Online Tariff will treat this preference code as if it had been completed in DE 4/17.

For claims to quota on Northern Ireland declarations, there will be a preference mismatch but it is not necessary to declare EUPRF.

If the UK Integrated Online Tariff and Northern Ireland Online Tariff preferences require different documents to support the preference claim, then the appropriate document codes for both must be declared in order to pass both validation checks.

The applicable preference codes can be found against the commodity code in the Trade Tariff — Trade Tariff: look up commodity codes, duty and VAT rates - GOV.UK (www.gov.uk)

Conditions & Restrictions

Additional Information Code EUPRF may only be used on Northern Ireland import declarations and only when DE 2/2 includes Additional Information code NIIMP. It is not permitted for use in Great Britain.

EUPRF may only be used where there is a misalignment between the preference codes available in the UK Integrated Online Tariff and the Northern Ireland Online Tariff.

Where the available preferences are the same between the UK Global Tariff and the Northern Ireland Online Tariff, EUPRF must not be used.

Declaration Completion

Where there is a misalignment in the available preferences, the following details must be declared:

Data Element No.	Data Element title	Details to be declared
1/1	Declaration type	IM or CO only
2/2	Additional information	<p data-bbox="629 783 958 810">NIIMP must be present</p> <p data-bbox="629 858 1608 1002">Enter code: EUPRF. The free text segment should be used to declare the appropriate preference code (see Appendix 14) for the type of EU preference being claimed (as shown in the NI Online Tariff for the specific commodity code being declared in DE 6/14 and 6/15).</p> <p data-bbox="629 1043 1525 1110">The NI online tariff must permit the type of EU preference being claimed against the specific commodity code being declared.</p>

Data Element No.	Data Element title	Details to be declared
2/3	Document codes	<p>Document codes must be declared for both the UK preference and the EU preference.</p> <p>When NIIMP is declared with NIREM, details of the document to support the GB tariff preference must be declared. In this case “Exemption EUPRF” can be provided in lieu of an actual document for the NI Tariff preference.</p> <p>When NIIMP is declared without NIREM i.e. the goods are at risk <u>At Risk</u> of moving to the EU, details of the document to support the NI tariff preference must be declared. In this case “Exemption EUPRF” can be provided in lieu of an actual document for the GB tariff preference.</p> <p>If documents are held to support both preferences, then these should both be declared instead of using “Exemption EUPRF”.</p> <p>The preference document codes should be completed as follows:</p> <p>For the preference actually being claimed: Declare the document code as required by the preference type being claimed. Complete the document ID field with the reference number of the document held to support the claim to preference. Complete the document status code with the appropriate code from the list permitted with the document code (see Appendix 5A).</p>

Data Element No.	Data Element title	Details to be declared
4/17	Preference	<p>For the preference which is not being claimed: Declare the document code as required by the preference type being claimed. Complete the document ID field with the reference number of the preference document if one is available or use "Exemption EUPRF" if a preference document is not available. Complete the document status code with the appropriate code from the list permitted with the document code (see Appendix 5A). The status code must indicate that the document is being presented, otherwise a security will be required.</p> <p>Enter the appropriate preference type code for the commodity code declared in DE 6/14 and 6/15 as permitted by the UK Integrated Online Tariff using the list of codes shown in Appendix 14 for the UK preference</p>

Data Element No.	Data Element title	Details to be declared
5/15	Country of origin	<p>Where the UK preference type declared in DE 4/17 begins with a '1', declare the country of origin in DE 5/15.</p> <p>The type of EU preference declared in DE 2/2 against AI code EUPRF does not affect the rules governing the use of DE 5/15 and 5/16.</p>
5/16	Country of preferential origin	<p>Where the UK preference type declared in DE 4/17 begins with a digit other than '1', declare the country of origin in DE 5/16.</p> <p>If the goods are subject to electronic licencing, both DE 5/15 and 5/16 must be completed.</p> <p>The type of EU preference declared in DE 2/2 against AI code EUPRF does not affect the rules governing the use of DE 5/15 and 5/16.</p>

The above table only contains the instructions specifically relating to the use of AI Code EUPRF, it does not constitute full guidance on how the imported goods should be declared.