

DE 2/3 Documents produced, certificates and authorisations, additional references and DE 8/7 Writing off (H1, H5, I1 C&F and I1 B&E only) (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	Document type (Union codes) a1 + an3 + OR (National codes): n1 + an3 + Document identifier and part: an..35 + (document identifier: an..30, part: an..5) Document Status: a2 + Reason: an..35 + Issuing authority name: an..70 + Date of validity: n8	NA	99x

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
	(yyyymmdd) + Measurement unit and qualifier, if applicable: an..4 + Quantity: n..16,6		

Declaring Comprehensive Guarantee details

Data element 8/3 Notes section provides detailed guidance on how to declare Customs Comprehensive Guarantees and Guarantee exemptions. The guidance in DE 8/3 includes the specific guarantee completion instructions for DE 2/3, 3/39, 8/2 and 8/3.

Guarantee details are only required where there is customs duty to pay or secure.

Where there is no Customs Duty liability (Tax types beginning with A), no guarantee details are required (for example, only Import VAT and Excise liabilities are being paid or secured).

Declaration Categories H1, H5 and I1B&E and C&F only:

DE 2/3 and 8/7 requirements are combined for the purposes of completing the declaration. The details for writing off are to be declared alongside the document code details.

Writing off details are only required for goods being released to free circulation, where the document being declared refers to a specific quantity.

Writing off details are only required on an I1 C&F declaration for controlled goods where the licence information is required to be declared on the simplified declaration. Where the writing off details are required on a simplified declaration, the full commodity code details will also be required in DE 6/14 — 6/15 and 6/16 — 6/17 where applicable.

Declaration Category H7:

Goods subject to licencing, prohibition and restrictions, quota or preference may not be declared on an H7 declaration.

Declaration Category I1 B&E:

Only Public Bodies may declare licensable goods using a declaration category I1 B&E data set. One of the following Additional Procedure Codes must be declared in DE 1/11: 1MO, 2MO or 0GD.

All Declaration Categories:

Enter any Union and/or National document codes which apply followed by any additional details to be declared that are required by the specific code.

This data element can only be declared at item level.

Up to 99 documents produced, certificates, authorisations and additional reference codes can be declared in DE 2/3 for each goods item.

[Appendix 5: DE 2/3: Documents and Other Reference Codes](#), with the [UK Integrated Online Tariff](#) or the [Northern Ireland Online Tariff](#), should be used to identify any specific documents, licences, certificates or authorisations that need to be declared to place the goods to their intended use or enter them to the customs territory of the EU.

The [UK Integrated Online Tariff](#) or the [Northern Ireland Online Tariff](#), will identify any specific measures and document codes which may be required by the specific commodity code declared in DE 6/14 — 6/17.

[Appendix 5: DE 2/3: Documents and Other Reference Codes](#) contains details of all documents and other reference codes which may be declared in this data element, a description of their usage and provides guidance on the details to be declared against each code.

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 document 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 5: DE 2/3: Documents and Other Reference Codes](#).

Where the document 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 document code guidance in [Appendix 5: DE 2/3: Documents and Other Reference Codes](#), the rules specified in Appendices 1 and 2 take precedence.

Where a single goods item requires both Union and National document codes to be declared in DE 2/3, any Union Codes (beginning with a letter) must be declared first.

Each document type code has eight components: not all components are mandatory for all document codes.

First component — document type code (an4) mandatory for all document codes declared

The first component is a 4 figure Document Type Code. See [Appendix 5: DE 2/3: Documents and Other Reference Codes](#) for a list of document codes which should be declared in specific circumstances. The Document Code appendix should be read in conjunction with the [CDS Declaration Instructions](#), [Appendix 1: DE 1/10: Requested and Previous Procedure Codes](#) and [Appendix 2: DE 1/11: Additional Procedure Codes](#) for information on which Document Codes should be used in order to declare specific commodities or use specific customs procedures.

Second Component: Document Identifier and Part (an..35), see additional notes on the second components format for licences in the section below

The second component comprises of two sub-components.

Sub-component 1: Document Identifier (an..30) mandatory for all document codes declared

This sub-component is the document identifier. This is the reference number, as specified against the document type code in [Appendix 5: DE 2/3: Documents and Other Reference Codes](#). This must identify the unique document, authorisation, licence or certificate being declared.

Sub-component 2: Multi Line Document (Document Part) (an..5) conditional, see the specific document code completion notes for details

Enter the line item (part) as required for the particular document.

For example, some licences cover many products with each defined as a line. The document part sub-component is used to identify the line number when required.

If omitted it defaults to 1 and the attribution applies to the first (or only) line of the licence.

The line item number of the document is to be appended to the document identifier (completed in the first sub-component) separated by a dash (-).

For example: X0021234/16-3

Third Component: Document Status Code (a2) conditional, see the specific document code completion notes for details

The third component is a Document Status Code (a2). A full list of the document status codes may be found in [Appendix 5B: DE 2/3: Document Status Codes](#).

The document status code should be declared, as specified, by each document code.

The specific document status codes which may be used with each document code is specified in [Appendix 5: DE 2/3: Documents and Other Reference Codes](#).

Certain document type codes (for example, authorisation numbers) will not usually require a status code to be declared and where applicable this is specified against the document code in [Appendix 5: DE 2/3: Documents and Other Reference Codes](#).

Other document codes may be restricted in the document status codes which may be used, these are specified in [Appendix 5: DE 2/3: Documents and Other Reference Codes](#).

A 'Document identifier' and 'Reason' must still be input when a waiver status code is used. When declaring a waiver this can be entered as, for example, 'Exempt' in each field.

Fourth component: Reason (an..35) conditional, see the specific document code completion notes for details

Enter a free text description of the Reason where required by the Document Status Code.

Where the import goods are subject to specific measures a Reason description should be entered in the fourth component of DE 2/3.

A reason must be supplied for some status values. For example: Status code UP, reason entered “eaten by dog, replacement in post”.

Fifth Component: Issuing Authority (an..70) conditional, see the specific document code completion notes for details

Enter a free text description of the Issuing Authority. This should be specific enough to identify the governing body responsible for issuing the licence or certificate.

Sixth Component: Date of Validity, if required (n8) conditional,

The date of validity, if required, must be entered in the following date format: yyyymmdd.

Licences and non-preference certificates:

The date to be declared is the expiry date for the licence or certificate. Where the Document Code for the licence or certificate is listed in [Appendix 5C: DE 2/3: Document and Other Reference Codes: Licence Types](#), a date of validity must always be declared.

Electronic Licences:

Where an electronic licence is associated with a DUCR (for example DEFRA licences such as CHEDs), the DUCR must be declared in DE 2/1 at header level. To ensure successful matching, the DUCR entered to CDS should be the same as the one entered on the electronic licence.

Details of which document codes require completion of previous document code DCR at header level in DE 2/1, can be found in [Appendix 5A Data Element 2/3: Documents and Other Reference Codes of the Customs Declaration Service \(CDS\) - GOV.UK \(www.gov.uk\)](#).

Write-off amounts:

When declaring a waiver status code (XX or XW as appropriate) for the following document codes:

- 9005; 9100; 9101; 9102

a write off amount must be included in the seventh and eighth components of DE 2/3 with an amount of '0' after a recognised measurement unit (for example, 'KGM0').

Open licence types

Please note that when declaring an open licence, a write off amount must be included in the seventh and eighth components of DE 2/3 for open licences. The amount entered should be shown as '0' after a recognised measurement unit (for example, 'KGM0'). This is required on border releases and supplementary declarations.

Preferential Proofs of Origin

For preferential proofs of origin (for example, EUR.1, Generalised System of Preferences (GSP), Invoice Declarations, Statements of Origin), the date, if required to be declared by the specific document code, is the date of issue.

Seventh component: Measurement unit and qualifier, if applicable: an..4 + conditional, see the specific document code completion notes for details

This is only required where a specific quantity and measurement type has to be decremented against a specific document. For example, a licence has been issued for a total quantity of liquids in litres.

Where the specific document requires a measurement unit and/or qualifier to be declared, enter the appropriate code for the commodity's/document's measurement unit type using the list provided in [Appendix 20: DE 2/3 & DE 4/4 — Measurement Unit Codes](#).

For example, if the document requires a quantity in litres, enter the measurement unit code of LTR. The quantity of litres being declared should be entered against the eighth component: quantity.

If no quantity or measurement unit/qualifier is required, this data element should be omitted.

Eighth component: Quantity (n..16,6)

Enter the quantity being attributed to the specific document identifier (second component). Any decimal places declared (up to a maximum of 6 places) must be deducted from the total number of characters available for this component. For example, if 3 decimal places are used, then only 13 whole numbers may be used in front of the decimal place.

For example, if the document requires a quantity in litres, the measurement unit code of LTR will have been entered in the seventh component (measurement unit), followed by the quantity of litres being declared as a value here, in the eighth component, for example, 12.05.

Authorisation for customs procedures

If two or more procedures apply (for example Outward Processing and Inward Processing) the details for each should be entered as separate document references.

Authorisations are declared as a document reference in DE 2/3, using a document code from the list in [Appendix 5: DE 2/3: Documents and Other Reference Codes](#). The authorisation should be declared in the format outlined in the example below.

Enter the authorisation document reference held to use a customs procedure. This code consists of:

- Document Code an4
- Country Code a2;
- Decision type an..4;
- Unique identifier for the decision an..29

For example, for an authorisation for a private Customs Warehouse:

Document code	Document identifier: country code	Document identifier: authorisation type code	Document identifier: authorisation number
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C517	GB or XI	CWP	The customs warehouse authorisation number
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The corresponding GB or XI EORI number of the Holder of the Authorisation should be declared against the appropriate authorisation type code in DE 3/39.

Authorisation document codes and the GB or XI EORI number of the Holder of the Authorisations in DE 2/3 and DE 3/39 are only required where a full authorisation is held.

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 minimum authorisation document codes required 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 5: DE 2/3: Documents and Other Reference Codes](#).

For imports into Northern Ireland (NI)

With the exemption of:

- Diverting goods to free circulation and/or home use that were previously entered to a special procedure prior to the introduction of XI EORIs
- Certain transit and special procedures authorisations where a specific legal exemption under Taxation (Cross-Border Trade) Act (TCTA) 2018 or Regulation (EU) No. 952/2013 (Article 170) and/or Regulation (EU) No. 2015/2446 (Articles 5 and 6) applies
- Excise authorisations and approvals
- Supplementary declarations for which the tax point is prior to the introduction of XI EORIs

Any other authorisations and approvals declared must be NI specific and have an 'XI' country code prefix.

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 declared in DE 2/2 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 the goods are subject to commercial processing in NI, the additional processing criteria must be met in order to declare NIREM.

Use of AI statement code NIREM and document code 1UKI to move goods into NI under a UKIMS authorisation is a declaration that the goods are remaining in NI (and Great Britain in the case of GB-NI movements)

Documents, Licences and Certificates:

A list of the applicable licence types and the document code to be used for each type may be found in [Appendix 5C: DE 2/3: Documents and Other Reference Codes: Licence Types](#).

The list of applicable licence and certificate codes which may be used for imports can be found in [Appendix 5: DE 2/3: Documents and Other Reference Codes](#).

Status codes for Documents, Licences and Certificates:

A status code must always be declared for these types of documents. Enter the appropriate status code for the type of licence from the list of the document status codes may be found in [Appendix 5B: DE 2/3: Document Status Codes](#). The status must be permitted for the licence type and the commodity. The details of the specific status codes which may be used for each licence type will be specified against the relevant document code in [Appendix 5: DE 2/3: Documents and Other Reference Codes](#).

	Electronic	Paper (held by Trader): attached	Paper (held by Trader): not attached	Held by issuing authority
Part attribution, for instance, licence still valid and will be used in future.	EP	AP	UP	IP
Surrendered, for instance, licence still valid but will not be used in future.	ES	AS	US	IS
Exhausted, for instance, nil balance.	EE	AE	UE	IE

	Electronic	Paper (held by Trader): attached	Paper (held by Trader): not attached	Held by issuing authority
Already attributed on simplified declaration.	EA	JA	UA	IA
'Late' declaration after licence removed from CDS.	EL	—	—	—
Below de minimis.	XB	XB	XB	XB
Waiver claimed.*	XW	XW	XW	XW

	Electronic	Paper (held by Trader): attached	Paper (held by Trader): not attached	Held by issuing authority
Goods covered by the commodity code do not require a licence (ex-heading).	XX	XX	XX	XX

*Where a document code permits the use of status codes 'XX' or 'XW', a statement supporting the use of those status codes must be provided in the fourth component: Reason (an..35) of DE 2/3.

LIC99 is not permitted in CDS and the specific licence or waiver document code with the appropriate statement supporting the claim to the waiver must be declared.

Department for Business and Trade

The declaration that the goods are subject to the Open General Import Licence is not required except for sensitive goods.

Rural Payments Agency (RPA) Common Agricultural Policy (CAP) import licences

It is necessary to declare separately the RPA authorisation and the licence/certificate numbers.

In DE 2/2 (Additional Information) enter the authorisation code 'RPTID' followed by the RPA Registration Number.

The appropriate document code for the licence/certificate from [Appendix 5: DE 2/3: Documents and Other Reference Codes](#) must be declared with its associated reference number. This will need to be declared as a separate item in DE 2/3.

Document Reference/Identifier and Part for licences (second component)

All Declaration Categories:

Enter the Document Reference/Identifier and Part, format: an..35.

The Document Reference for a licence is formatted: < country code > < licence type > < licence identifier > -< Part >.

Only enter a separator between the licence identifier and the part number. The licence identifier is not supplied when the status identifies that a particular licence is not being declared.

< country code > For all UK government department/agency issued licences/AFCs/permits (including those which were originally issued in another member state, but which were subsequently re-issued — including any 'extracts' — by a UK government department/agency) enter 'GB'.

For licences issued in another member state enter the relevant country code, for example for France enter 'FR'.

< licence type > as identified in [Appendix 5: DE 2/3: Documents and Other Reference Codes](#).

< licence identifier > enter the licence identifier allocated by the issuing authority. If the licence does not have a reference enter the title of the licence. A licence identifier is not supplied when the status identifies that a particular licence is not being declared (for instance, status code is in the x-series).