

DE 3/15 Importer Name and Address (Box 8 — Importer/ Consignee)

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	Name: an..70 + Street and number: an..70 + Country: a2 + Postcode: an..9 + City: an..35	1x	NA

All Declaration categories:

DE 3/15 is used to declare the importer's name, address and postcode.

For imports into Great Britain (GB):

This data element may only be completed where a recognised GB EORI is not held. If a recognised GB EORI is held it must be declared in DE 3/16.

DE 3/15 must be left blank where a GB EORI is provided in DE 3/16.

For imports into Northern Ireland (NI):

If a recognised EORI is held it must be declared in DE 3/16.

DE 3/15 is mandatory where:

- A GB EORI is declared in DE 3/16 or
- DE 3/16 is left blank

DE 3/15 must be left blank where an XI EORI is declared in DE 3/16.

Name and address

Enter the full name and address of the importer, including the postcode. Where a country does not use a postcode or equivalent code, (for example, US zip code), enter 'NA' in this section of the data element.

Notes:

The importer can only be declared once at the header level.

When goods are being entered for a private customs warehouse, the EORI number of the warehouse authorisation holder declared against code CWP in DE 3/39 must be the same as the importer's EORI number declared in DE 3/16.

When goods are declared for removal from free zones, other than for export, enter the identity of the person removing the goods from the free zone or placing them under the Requested Procedure (DE 1/10) as the importer (DE 3/15 or 3/16).

Where the goods are sold in warehouse as a retail sale, the buyer of the goods under the retail sale should be declared as the Buyer (DE 3/26 or 3/27). The depositor of the goods should be declared as the importer (DE 3/15 or 3/16).

When goods are declared for removal from Temporary Admission (TA), enter the identity of the party removing the goods from TA or placing them under the Requested Procedure (DE 1/10) as the importer (DE 3/15 or 3/16).

For commercial importations an a GB or XI [EORI number](#) must be used unless a specific legal exemption applies under Taxation (Cross-Border Trade) Act (TCTA) 2018 or Regulation (EU) No. 952/2013 (Article 170) and/or EU Reg No. 2015/2446 (Articles 5 and 6). This applies to all commercial imports including 'one off' consignments. For those who do not require an a GB or XI EORI number, 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), enter:

- '00500' in DE 2/2 Additional Information
- '00500' in the Name section of DE 3/15 (Importer's Name and Address) prefaced by 'GB' country code, followed by their name and
- Enter their address as normal in the remaining sections of DE 3/15

Import VAT

An import VAT certificate C79 will only be issued when a recognised VAT registered importer's EORI number is declared at the header level in DE 3/16 Importer Identification number. In the absence of an import VAT certificate, a copy of the declaration will need to be kept as evidence of the importation.

When using IOSS a C79 certificate will not be issued and import VAT cannot be reclaimed through normal business rules on VAT returns.

Establishment rules for imports into Northern Ireland (NI):

- Except where an exemption applies under Taxation (Cross-Border Trade) Act (TCTA) 2018 or Regulation (EU) No. 952/2013 (Article 170) and/or EU Reg No. 2015/2446 (Articles 5 and 6), the Importer must be established in NI.
- Where the Importer is not established, irrespective of whether an XI EORI is declared in DE 3/16, an Indirect Representative must be used and code '3' must be declared in DE 3/21.

The instances in which a GB EORI is permitted does not affect the requirement to be established. [Please refer to DE 3/16 For Imports Into Northern Ireland \(NI\) for the circumstances in which a GB EORI may be declared.](#) Where self-representation is used, the Importer must be established in NI, must declare an XI EORI in DE 3/16, and DE 3/15 must be left blank.