

DE 3/16 Importer Identification Number (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	an..17	1x	NA

All Declaration Categories:

For imports into Great Britain (GB):

DE 3/15 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 must be left blank where an XI EORI is 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

A GB EORI is permitted in DE 3/16 where the importer is:

- Diverting goods to free circulation and/or home use that were previously entered to a special procedure prior to the introduction of XI EORIs
- Utilising 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
- Entering goods using excise authorisations and approvals
- Submitting a supplementary declaration for which the tax point is prior to the introduction of XI EORIs
- Using indirect representation by a representative with an XI EORI who is established in Northern Ireland (NI)
- The UKIMS authorisation holder and the authorisation has been issued against a GB EORI

In no other circumstances may a GB EORI be declared in DE 3/16 for imports to NI.

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

Notes:

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

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

When goods are declared for removal from a free zone/ freeport, enter the identity of the party removing the goods from the free zone/ freeport 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 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 Regulation (EU) No. 2015/2446 (Articles 5 and 6). This applies to all commercial imports including 'one off' consignments. For those who do not require 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 the GB country code of the importer 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 GB or XI 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. Where self-representation is used, the importer must be established in NI, must declare an EORI in DE 3/16, and DE 3/15 must be left blank.