DE 3/39 Holder of the Authorisation Identification Number (No Previous Reference)

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1, H2, H3, H4, H5, I1 C&F and I1 B&E	Authorisation type code: an..4 + Identifier: an..17	99x	NA

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).

All Declaration Categories:

This data element is only mandatory where an authorisation is required to declare the goods.

This data element does not require completion for the following types of authorisation:

- Authorisation by Customs Declaration for Special Procedures
- Simplified Procedures on an occasional basis

For all other authorisations and approvals;

This data element should be used to declare the GB or XI EORI number of the Holder of the Authorisation against the appropriate Authorisation Type Code for each type of authorisation required in order to declare the goods to the customs procedure concerned. The corresponding authorisation decision number must be declared in DE 2/3 against the appropriate document code. Appendix 6: DE 3/39: Authorisation Type Codes contains the list of codes to be declared for this data element (for example, SDE to be declared when SDP is being used).

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 Authorisation Type 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 6: DE 3/39: Authorisation Type Codes.

This data element comprises two components:

First Component: Authorisation type code (an..4)

Enter the type of authorisation using the relevant code from Appendix 6: DE 3/39: Authorisation Type Codes.

Second Component: Identifier (an..17)

Enter the GB or XI EORI number of the authorised party.

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
- The UKIMS authorisation has been issued against a GB EORI
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Any other authorisations and approvals declared must be NI specific and the EORI number of the Holder of the Authorisation must have an 'XI' country code prefix.

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

The GB or XI EORI declared against the UKIMS authorisation type in DE 3/39, and the UKIMS authorisation, must be valid at the tax point date of the declaration.

Notes:

Up to 99 separate instances may be declared in DE 3/39 at header level.