

DE 8/1 Quota number (Box 39: Quota)

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
H1 & I1 C&F	an6	NA	1x

Declaration Category I1 C&F:

This Data Element (DE) is only required on a simplified declaration where a claim to a tariff quota is being made on the simplified declaration. Additional data elements will be required on the simplified declaration to support the claim to quota, for example, commodity code details. Claims to Quotas on a simplified declaration may only be made where the requested procedure (DE 1/10) is free circulation.

All Declaration Categories:

Enter the order number of the tariff quota for which the declarant is applying. When a reduced or nil rate of Customs Duty is claimed against a Tariff quota, enter the relevant [quota order number](#) listed in the [UK Integrated Online Tariff](#) or the [Northern Ireland Online Tariff](#).

Quota relief may be claimed for goods entered for excise warehousing, but not on their removal from excise warehousing.

Northern Ireland Quota Claims

Movements from RoW into NI can claim a UK quota where there is both UK and EU quota capacity (for the relevant country of origin). The quota can only be claimed with Additional Declaration Types A, D, Y, or Z in DE 1/2 and must include Additional Information (AI) codes NIIMP and NIQUO in DE 2/2. Any other Additional Declaration Type will result in the declaration being rejected.

DE8/1 must be completed with the UK quota order number.

Movements from GB into NI can count towards EU-UK quotas where EU trade defence measures are in place (for example, movements of steel that would otherwise attract additional duties)

In these cases, DE 2/2 must contain NIDOM and NIQUO, and the free text field must be completed with the relevant EU quota order number and the word 'QUOTA'.

DE 8/1 must not be completed with a quota order number for GB-NI movements or the declaration will be rejected.

Notes:

Article 50 of the Implementing Regulation (EU) 2015/2447, restricts claims to quotas to declarations made to Free Circulation only.

A tariff quota is any pre-set value or quantity of given goods, which may be imported during a specified period with a reduction or on suspension of the normal customs duties, and beyond which any additional quantity of these goods can be imported by paying normal customs duties.

The Commission database for tariff quotas allows tracking the overall EU usage of “First come first served” import quotas in force granted to products originating from certain third countries. It displays the balances of each tariff quota applicable in the present year and in the past year. It also indicates the date when a particular tariff quota is exhausted. This information is subject to constant change as a result of the daily operations which take place.

[Appendix 5: DE 2/3: Documents and Other Reference Codes](#) contains details of all 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. Please refer to this Appendix to identify any specific document codes required to support the claim to quota.

Critical Quotas:

Where security may be required in the event of a quota being critical, an appropriate Method of Payment (MOP) code must be declared in DE 4/8 (Method of Payment) to ensure the duty can be taken on deposit. Please note that as per the guidance in DE 2/6 (Deferred Payment), only a single method of payment can be used against a single tax type.