

When goods are being released to free circulation and outright payment of **Customs Duty** is being made by Deferment.

Please note that the Deferment Comprehensive Guarantee authorisation details are only required when Customs Duty is being deferred.

The tables below give both GB and NI completion details, please only follow either the GB or XI examples, not both

Where a Comprehensive Guarantee is held:

Data Element	Details to be entered:
DE 2/3	Enter both of the Document Codes C505 and C506 Enter: <ul style="list-style-type: none"> C505 followed by either GBCGU or XICGU then the Comprehensive guarantee authorisation number in Document ID. No status code or Document Reason is required Enter: <ul style="list-style-type: none"> Document Code C506 followed by GBDPO or XIDPO followed by the Deferment account authorisation number in Document ID. No Status Code or Document Reason is required
DE 2/6	Enter DAN1 followed by the Deferment number that is linked to the authorisation number declared in DE 2/3 against document code C506
DE 3/16, DE 3/18 or DE 3/20	The GB or XI EORI number declared in either DE 3/16, DE 3/18 or DE 3/20 must match the EORI number declared in DE 3/39 (against codes CGU and DPO)
DE 3/39	Enter both of the codes CGU and DPO: <ul style="list-style-type: none"> CGUGB000000000000 or CGUXI000000000000 DPOGB000000000000 or DPOXI000000000000 (the characters GB or XI 000000000000' relate to the EORI number of the person who owns the deferment account/ guarantee)
DE 4/3 (Tax Types)	An A series tax type is declared
DE 4/8	Method of Payment codes 'E' or 'R' are declared
DE 8/2	Enter code '1'
DE 8/3	In the 'Other Guarantee Reference' Component, enter: Where a comprehensive guarantee authorisation number is declared in DE 2/3: Enter The actual reference number of the CCG Leave Guarantee Reference Number component (GRN) blank

Where a Comprehensive Guarantee waiver is being claimed:

Data Element	Details to be entered:
DE 2/3	Enter both of the Document Codes C505 and C506 Enter: <ul style="list-style-type: none"> C505 followed by GBCGUguaranteenotrequired or XICGUguaranteenotrequired in both Document ID AND Document Reason, with Document Status Code CC Enter: <ul style="list-style-type: none"> Document Code C506 followed by GBDPO or XIDPO followed by the Deferment account authorisation number in Document ID. No Status Code or Document Reason is required

Data Element	Details to be entered:
DE 2/6	Enter DAN1 followed by the Deferment number that is linked to the authorisation number declared in DE 2/3 against document code C506
DE 3/16, DE 3/18 or DE 3/20	The GB or XI EORI number declared in either DE 3/16, DE 3/18 or DE 3/20 must match the EORI number declared in DE 3/39 (against codes CGU and DPO)
DE 3/39	Enter both of the codes CGU and DPO: <ul style="list-style-type: none"> • CGUGB000000000000 or CGUXI000000000000 • DPOGB000000000000 or DPOXI000000000000 (the characters GB or XI 000000000000' relate to the EORI number of the person who owns the deferment account/ claiming the guarantee exemption)
DE 4/3 (Tax Types)	An A series tax type is declared
DE 4/8	Method of Payment code 'E' or 'R' are declared
DE 8/2	Enter code '0'
DE 8/3	In the 'Other Guarantee Reference' Component, enter: Guaranteenotrequired Leave Guarantee Reference Number component (GRN) blank