

Annex B : Export declaration Data Set

The following table identifies the requirements for completion of the appropriate boxes on a B1 customs declaration dependent on the individual declaration type.

Symbol	Symbols in the cells - Symbol description
A	Mandatory: data for which the UK has opted to mandate as always required
C	Optional for economic operators: data that economic operators may decide to supply
D	Dependant on Customs declaration scenario e.g. Procedure Code, Method of Payment etc.
X	Data element required at the item level of the declaration of goods. The information entered at the item level of goods is valid only for the items of goods concerned
Y	Data element required at the header level of the declaration of goods. The information entered at the header level is valid for all declared items of goods

SAD Box No.	D.E No.	Data Element (D.E) name	Symbol		Note
1	1/1	Declaration type	A	Y	
1	1/2	Additional Declaration type	A	Y	
32	1/6	Goods item number	A	X	
5	1/9	Total number of items	A	Y	
37	1/10	Procedure	A	X	
37	1/11	Additional Procedure	A	X	
40	2/1	Simplified declaration/Previous documents	A	X, Y	
44	2/2	Additional information	D	X	Enter information as required by the procedure or additional procedure code
44	2/3	Documents produced, certificates and authorisations, additional references.	D	X	Enter any Union or National codes which apply to the Procedure or Commodity code – see the appropriate Appendix contained in Volume 3 of the CDS Tariff
44	2/4	Reference number/UCR	C	X, Y	
	2/5	LRN	A	Y	
49	2/7	Identification of warehouse	D	Y	Mandatory where previous/procedure code in DE 1/10

					includes 07, 71 or 78
2	3/1	Exporter	D	Y	Mandatory where DE 3/2 is not completed
2	3/2	Exporter identification n°	D	Y	
8	3/9	Consignee	D	X, Y	Mandatory where DE 3/10 is not completed
8	3/10	Consignee identification n°	D	X, Y	
14	3/17	Declarant	D C	Y	Mandatory where DE 3/18 is not completed
14	3/18	Declarant identification n°	D A	Y	
14	3/19	Representative	D	Y	Mandatory where DE 3/20 is not completed and a representative is used
14	3/20	Representative identification n°	D	Y	
14	3/21	Representative status code	D	Y	Mandatory where a representative is used
	3/37	Additional supply chain actor(s) identification n°	C	X, Y	
	3/39	Holder of the authorisation identification n°	D	Y	Mandatory where an authorisation is reqd to declare the goods
	3/40	Additional fiscal references identification n°	D	XY	See data element 3/40 only use when doing 1/10 10 42
20	4/1	Delivery terms	B	Y	
47	4/3	Calculation of taxes – Tax type	D	X	CAP only
47	4/4	Calculation of taxes – Tax base	D	X	CAP only
47	4/5	Calculation of taxes – Tax rate	D	X	CAP only
47	4/6	Calculation of taxes – Payable tax amount	D	X	CAP only
47	4/7	Calculation of taxes – Total	D	X	CAP only
47	4/8	Calculation of taxes – Method of payment	D	X	
22	4/10	Invoice currency*	D		
22	4/11	Total amount invoiced	BD	Y	?mandatory for invoices over £100,000

23	4/15	Exchange rate (should this be C?)	D	Y	Reqd where fixed in advance by contract
17	5/8	Country of destination code	A	X, Y	
29	5/12	Customs office of exit	A	Y	
15	5/14	Country of dispatch/export code	A	Y	
34	5/15	Country of origin code	D	X	Mandatory for CAP
30	5/23	Location of goods	A	Y	
	5/26	Customs office of presentation	D	Y	Only reqd for centralised clearance
38	6/1	Net mass (kg)	A	X	
41	6/2	Supplementary units	D	X	As reqd by procedure code
35	6/5	Gross mass (kg)	A	X, Y	
31	6/8	Description of goods	A	X	
31	6/9	Type of packages	A	X	
31	6/10	Number of packages	A	X	
31	6/11	Shipping marks	A	X	
31	6/13	CUS code	D	X	As reqd by procedure code
33	6/14	Commodity code – Combined Nomenclature code	A	X	
33	6/16	Commodity code – TARIC additional code(s)	D	X	As reqd by procedure code
33	6/17	Commodity code – National additional code(s)	D	X	As reqd by procedure code
6	6/18	Total packages	A	Y	
19	7/2	Container	A	Y	
25	7/4	Mode of transport at the border	A	Y	
26	7/5	Inland mode of transport	D	Y	Only reqd where export formalities not carried out on exit from EU
18	7/7	Identity of means of transport at departure	D	Y	Mandatory for CAP
31	7/10	Container identification number	D	X, Y	Only reqd where containerised-mandatory if not supplied on

					simplified declaration
21	7/14	Identity of active means of transport crossing the border	D	Y	Mandatory for CAP
21	7/15	Nationality of active means of transport crossing the border	D	Y	Not reqd for Postal or carriage by fixed installations or rail
24	8/5	Nature of transaction-	A	X, Y	
46	8/6	Statistical value	D A	X	See DE 8/6 completion rules

*Note Data Element (DE) 4/10 is not declared as a separate data element however, a currency must always be declared against any monetary amount entered on the declaration.