

Annex B

Particulars to be Entered into the Customs Declaration

Declaration Type [Box 1][DE 1/1 & 1/2]

Identifies the type of declaration being submitted and to indicate whether the goods have arrived or not at the appropriate import goods location.

Consignor/Exporter [Box 2][DE 3/1, 3/2, 3/24, 3/25]

Detailed information relating to the identity of the exporter of the goods. This is either in the format of a coded identification reference number (EORI) or as a name, address, city, postcode and country.

Detailed information relating to the identity of the seller of the goods. This is either in the format of a coded identification reference number (EORI) or as a name, address, city, postcode and country.

Forms [Box 3][DE1/4]

Enter the serial number of the set among the total number of sets of forms and continuation sheets used (for example, if there are one form and two continuation sheets, indicate on the form 1/3, on the first continuation sheet 2/3 and on the second continuation sheet 3/3).

When the declaration covers only one item (i. e. when only one 'description of the goods' box has to be completed) do not enter anything in box 3 but enter the figure 1 in box 5. .

Total Number of Items [Box 5][DE 1/9]

The total number of separate goods items declared within the customs declaration.

Total Number of Packages [Box 6][DE 6/18]

The total number of packages making up the consignment covered by the declaration.

Specific instructions will be provided where the consignment is imported as loose bulk, made through a fixed energy installation, or as break bulk consignments such as timber or motor vehicles.

Reference Number [Box 7][DE 2/4]

Used by the trader to optionally provide a commercial reference for the consignment for their own purposes such as linking to their records.

Importer/Consignee [Box 8][DE3/15, 3/16, 3/26, 3/27]

Detailed information relating to the identity of the importer of the goods. This is either in the format of a coded identification reference number (EORI) or as a name, address, city, postcode and country.

Detailed information relating to the identity of the buyer of the goods. This is either in the format of a coded identification reference number (EORI) or as a name, address, city, postcode and country.

Declarant or Representative of the Consignee [Box 14][3/17; 3/18; 3/19; 3/20; 3/21]

Detailed information relating to the identity of the declarant. This is either in the format of a coded identification reference number (EORI) or as a name, address, city, postcode and country.

Detailed information relating to the identity of the representative originally contracted to make the declaration. This is either in the format of a coded identification reference number (EORI) or as a name, address, city, postcode and country.

The status of the representative is also needed to establish whether it is by way of Direct or Indirect Representation.

Box 15: Country of Export DE 5/14

Code declared to identify the name of the country from which the goods were dispatched to the UK.

Country of Destination [Box 17][DE 5/8]

Code declared to identify the name of the EU Member State, Special Fiscal Territory or other territory with which the EU has a Customs Union that the goods are destined for.

Identity and Nationality of Means of Transport on Arrival [Box 18][DE 7/9]

Identifies the name of the vessel, flight, vehicle or wagon used to import the goods when moved by sea, air, road or rail.

Container (Ctr) [Box 19][DE 7/2]

Indicator used to show whether the good are containerised or not.

Delivery Terms [Box 20][DE 4/1]

Coded and free text information relating to the commercially contracted delivery terms for the consignment.

Identity and Nationality of the Active Means of Transport Crossing the Border [Box 21][DE7/15]

Coded and, where appropriate, free text details of the nationality and identity of the ship, vehicle, plane or boat used to cross the frontier.

Invoice Currency and Total Amount Invoiced [Box 22][DE 4/10, 4/11]

The coded currency in which the commercial invoice was drawn up plus the associated amount.

Exchange Rate [Box 23][DE 4/15]

Defines the exchange rate fixed in advance by a contract between parties and evidenced upon request.

Nature of the Transaction [Box 24][DE 8/5]

Identifies the nature of the commercial transaction that applies to the movement of the goods.

Mode of Transport at the Border [Box 25][DE 7/4]

Coded information relating to the mode of transport used to arrive at the border

1. Maritime (sea) transport
2. Rail transport
3. Road transport
4. Air transport
5. Postal (Mail) consignment
7. Fixed transport installations
8. Inland waterway transport
9. Mode unknown – for example, own propulsion

Mode of Transport Inland [Box 26][DE 7/5]

The code to detail the mode of transport used to move goods away from the border for import formalities to be carried out elsewhere.

Place of Unloading [Box 27][DE 5/21]

Enter, if applicable in code form, where provided for, the place of loading of the goods on to the active means of transport on which they are to cross the border of the country of export, as far as this is known at the time of completion of the export or transit formalities.

Location of the Goods [Box 30][DE 5/23]

The location where the goods are to be found, which must be precise enough to enable the undertaking of physical controls on the goods.

Packages and Description of Goods - Marks and Numbers - Container No(s) - Number and Kind [Box 31][DE 6/8 & 6/9, 6/10, 6/11, 6/13, 7/10]

Description of the goods specific enough to unambiguously identify, classify and examine the goods. This also includes the types and numbers of packages; shipping marks; contained identification number; and CUS codes for chemicals.

Item Number [Box 32][DE 1/6]

Sequential number of the item in relation to the total number of items contained in the declaration.

Commodity Code [Box 33][DE 6/14, 6/15, 6/16 & 6/17]

Numeric code applicable to the precise description of the goods being imported. Consists of a combination of Combined Nomenclature, TARIC, TARIC Additional and National Additional codes

Country of Origin Code [Box 34a][DE 5/15]

Code declared to identify the name of the country of non-preferential origin.

Country of Preferential Origin [Box 34b][DE 5/16]

Code declared to identify the name of the country of origin for preferential duty rate purposes.

Gross Mass [Box 35][DE 6/5]

The gross mass, expressed in kilograms, for the goods in the specific item.

Preference [Box 36][DE 4/17]

A three digit code used to indicate whether a reduction in, or relief from, import duty applies. This includes specific duties and other equivalent charges applicable to CAP goods.

Procedure [Box 37][DE 1/10, 1/11]

The appropriate (4-digit) Procedure Code plus Additional Procedure Code for which the goods are declared at destination

Net Mass [Box 38][DE 6/1]

The net mass, expressed in kilograms, for the goods in the specific item. This is defined as the mass of the goods themselves without any packaging.

Quota [Box 39][DE 8/1]

When a reduced or nil rate of Customs Duty is claimed against a Tariff quota, the relevant serial number of the quota is required.

Summary Declaration/Previous Document [Box 40][DE 2/1]

Required to identify a previous declaration or previous document(s). A previous declaration, or document, is identified by class, type, reference and the goods item number.

Supplementary Units [Box 41][DE 6/2]

Necessary where the commodity code needs an additional or supplementary unit.

Item Price [Box 42][DE 4/14]The invoice price/amount for the goods described in the relevant declaration item.

Valuation Method [Box 43][DE 4/16]

Valuation Method applicable to the commercial transaction associated with the movement of the goods.

Additional Information, Documents Produced, Certificates and Authorizations [Box 44][DE 2/2; 2/3; 5/27;8/2; 8/7]

The required details and references of the documents and certificates produced in support of the declaration.

Adjustment [Box 45][DE 4/9]

The addition or deduction of amounts such as freight costs and insurance must be declared in the currency in which the charge (addition or deduction) was invoiced. This is required to ensure the correct value is calculated.

Statistical Value [Box 46][DE 8/6]

The statistical value, calculated or declared, for the goods item expressed in GBP (£ sterling).

Calculation of Taxes [Box 47][DE 4/7]

The amount of revenue due to be paid or secured for the goods item.

Tax Type [Box 47a][DE 4/3]

Enter the appropriate code used to identify the type of tax, eg customs duty, VAT applicable to the goods item.

Tax Base [Box 47b][DE 4/4]

The value on which the tax calculation is to be based against each tax type.

Tax Rate Identifier and Override Code [Box 47c][DE 4/5]

Numeric value reflecting the rate of tax to be used in the calculation of the revenue chargeable.

Payable Tax Amount [Box 47d][DE 4/6]

The amount of revenue, in Sterling, to be paid in respect of the tax types

Method of Payment [Box 47e][DE 4/8]

The coded payment method by which the revenue to be paid or secured for the item declaration is to be accounted for.

Deferred Payment [Box48][DE 2/6]

Where the payment of tax and duty has been deferred at importation, the identity of the appropriate account is necessary.

Identification of Warehouse [Box 49][DE 2/7]

The identity of the warehouse and type of warehouse to where the goods are to be moved and stored.

Principles Representative [Box 50][DE 3/19]

Detailed information relating to the identity of the representative originally contracted to make the declaration. This is either in the format of a coded identification reference number (EORI) or as a name, address, city, postcode and country.

Guarantee Type and Cash accounts [Box 52][DE 8/2 & 8/3]

Details of the Cash Accounts or Guarantee being used to pay/secure the duties and other charges concerned

Place and Date, Signature and Name of the Declarant or His Representative

[Box 54][DE 1/8]

Identity of the user who lodged or submitted the customs declaration.

Additional Supply Chain Actor(s) Identification Number [DE 3/37]

The completion of this field is option but may be used to enter the unique identification number assigned to an economic operator of a third country in the framework of a trade partnership programme developed in accordance with the World Customs Organization Framework of Standards to Secure and Facilitate Global Trade which is recognised by the European Union

Holder of the Authorisation Identification Number [DE 3/39]

Where an authorisation is required to declare the goods, the EORI number must be listed against the authorisation type code.

Valuation indicator [DE 4/13]

This indicator must be used where valuation method 1 (transaction of the imported goods) is being used