

Annex F: Special procedure - processing - declaration for inward processing - Declaration Category data sets H4 (CDS appendix 21D)

General notes to annexes

Annexes C to G and I: Declaration Category data sets contains a separate table for each declaration category type, for example, declaration for release for free circulation: special procedure, temporary admission and authorised use - H1 data set. These tables also provide a cross reference from the new element data number to the previous SADH box reference number for correlation purposes.

The data set tables also state whether the data element is mandatory in all cases, optional for the declarant or dependent on the circumstances being declared.

Each data set table identifies the requirements for completion of the appropriate boxes on a customs declaration dependent on the individual declaration category.

Notes are included to assist in the reading of the data set tables.

Symbol	Description
A	Mandatory
C	Optional for economic operators: data that economic operators may decide to supply
D	Dependant on customs declaration scenario for example, procedure code, method of payment
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

Declaration category data sets reading notes

The following notes are applicable to all tables covered by Annexes C to G and I.

Note number	Note description
7	Enter any national codes which apply to the procedure or commodity code - see the appropriate appendix contained in Volume 3 of the CDS Tariff

Note number	Note description
11	This information is mandatory when a declaration is made to place goods under a customs/excise warehouse procedure or to discharge a customs/excise warehousing procedure
12	This information is mandatory where the EORI number of the person concerned is not provided
12a	This data element is mandatory unless covered by a specific exemption
12b	This information is mandatory but only requires completion if the entity is different to that declared in data element 3/18
12c	Only required when a representative is used
12d	This information is mandatory but only requires completion if the entity is different to that declared in data element 3/2
12e	This information is mandatory but only requires completion if the entity is different to that declared in data element 3/16
12f	This is only mandatory where an authorisation is required to declare the goods to a specific customs procedure. (This data element does not require the authorisation holders' details to be declared where an authorisation by customs declaration for a special procedure is made.)
12g	Mandatory where a recognised identification number is held or where Data Element (DE) 3/1 is not completed
16	Mandatory where valuation method 1 is used
17	This information is not to be provided when HMRC calculates duties on behalf of economic operators on the basis of information elsewhere in the declaration.
18	This information is mandatory unless the goods are eligible for relief from import duties and other charges
18a	Only mandatory when the procedure or commodity code require additional information to calculate the revenue due, for example alcohol strength
18b	Only requires completion where there is a manual tax calculation being made
20	This information is mandatory where it is essential for the correct determination of the customs value
21	This information shall only be provided if the customs duty is calculated in accordance with Article 86(3) of the code
22	HMRC requires this information only in cases when the rate of exchange is fixed in advance by a contract between the parties concerned.
22a	If E01 or E02 additional procedure codes are used - leave blank
23	For completion only where UK legislation so provides

Note number	Note description
28	This information is only required where no preferential treatment is applied or the country of non-preferential origin is different to the country of preferential origin
29	This information is only required where a preferential treatment is applied using the appropriate code in data element 4/17 - preference
29a	Completion only required where a deduction of air transport costs is being claimed
30	This information shall only be required when centralised clearance/SASP is being used
31	This data element is only to be completed as required by the procedure code completion notes
31a	Only required if specified by the commodity code
31b	Completion not required if a declaration is being made to customs warehousing
31c	Completion is not required if a declaration is being made to temporary admission
31d	Completion is only required where this is stipulated in the customs warehousing authorisation
41	This data element is only required where the import formalities are not carried out at the point of entry into the customs territory of the union.
43	Not required in the case of postal consignments or carriage by fixed transport installations
43a	Only requires completion when goods are containerised at the border
46	Not required in the case of postal consignments or carriage by fixed transport installations or rail
46a	Only required where a claim to quota is being made
46b	Only required where the customs declaration covers controlled goods
46c	Completion of this data element is only required when a claim to a critical quota is being made
49	Only required where the procedure code or method of payment (MOP) dictates completion
50	To be completed in accordance with the requirements of data element 8/6 completion rules - see Volume 3 of the CDS Tariff

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The following table identifies the requirements for completion of the appropriate boxes on an H4 customs declaration dependent on the individual declaration type.

SAD box number	Data element	Data element name	Symbol A, C or D	Symbol X or Y	Note
1	1/1	Declaration type	A	Y	
1	1/2	Additional declaration type	A	Y	
32	1/6	Goods item number	A	X	
54	1/8	Signature/Authentication	D	Y	Only mandatory for a paper declaration
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	<u>7</u>
44	2/3	Documents produced, certificates and authorisations, additional references	D	X	<u>7</u>
44	2/4	Reference number/UCR	C	X Y	
	2/5	LRN	A	Y	
48	2/6	Deferred payment	D	Y	Mandatory where deferment is used
49	2/7	Identification of warehouse	D	Y	<u>11</u>
2	3/1	Exporter	D	X Y	<u>12</u>
2	3/2	Exporter identification number	D	X Y	<u>12g</u>
8	3/15	Importer	D	Y	<u>12</u>
8	3/16	Importer identification number	D	Y	<u>12a</u>
14	3/17	Declarant	C	Y	<u>12</u>
14	3/18	Declarant identification number	A	Y	
14	3/19	Representative	D	Y	<u>12</u> <u>12b</u>

SAD box number	Data element	Data element name	Symbol A, C or D	Symbol X or Y	Note
14	3/20	Representative identification number	D	Y	<u>12b</u>
14	3/21	Representative identification code	D	Y	<u>12c</u>
	3/37	Additional supply chain actor(s) identification number	C	X Y	
	3/39	Holder of the authorisation identification number	D	Y	<u>12f</u>
20	4/1	Delivery terms	D	Y	<u>16</u>
47	4/3	Calculation of taxes - tax type	D	X	<u>18</u>
47	4/4	Calculation of taxes - tax base	D	X	<u>18a</u>
47	4/6	Calculation of taxes - payable tax amount	D	X	<u>18b</u>
47	4/7	Calculation of taxes - total	D	X	<u>18b</u>
47	4/8	Calculation of taxes - method of payment	D	X	<u>18</u>
45, 62 to 68	4/9	Additions and deductions	A D	X Y	<u>16</u> <u>20</u> <u>31</u>
22	4/11	Total amount invoiced	C	Y	
	4/13	Valuation indicators	D	X	<u>16</u> <u>21</u>
42	4/14	Item price/amount	A	X	
23	4/15	Exchange rate	D	Y	<u>22</u>
43	4/16	Valuation method	D	X	
36	4/17	Preference	A	X	
17	5/8	Country of destination code	A	X Y	
15	5/14	Country of dispatch/export code	A	X Y	
34	5/15	Country of origin code	D	X	<u>28</u>
34	5/16	Country of preferential origin code	D	X	<u>29</u>
27, 61	5/21	Place of loading	D	Y	<u>29a</u>
30	5/23	Location of goods	A	Y	
	5/26	Customs office of presentation	D	Y	<u>30</u>
44	5/27	Supervising customs office	D	Y	<u>31</u>
38	6/1	Net mass (kg)	A	X	

SAD box number	Data element	Data element name	Symbol A, C or D	Symbol X or Y	Note
41	6/2	Supplementary units	D	X	<u>31a</u>
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	
	6/12	UN Dangerous goods code			NR
31	6/13	CUS code	C	X	
33	6/14	Commodity code - combined nomenclature code	A	X	
33	6/15	Commodity code - TARIC code	A	X	
33	6/16	Commodity code - TARIC additional code(s)	D	X	<u>31a</u>
33	6/17	Commodity code - national additional code(s)	D	X	<u>31a</u>
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	<u>41</u>
18	7/9	Identity of means of transport on arrival	D	Y	<u>43</u>
31	7/10	Container identification number	D	X Y	<u>43a</u>
21	7/15	Nationality of active means of transport crossing the border	D	Y	<u>46</u>
44, 52	8/2	Guarantee type	D	Y	<u>49</u>
44, 52	8/3	Guarantee reference	D	Y	<u>49</u>
24	8/5	Nature of transaction	A	X Y	
46	8/6	Statistical value	A	X	<u>50</u>

*Note - data element 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.