HM Revenue & Customs

Notes to help you complete form Fallback Change of Destination

Box number		Field name	Completion note
2		**e-AD Update**	
	b	ARC	You must enter the 21 digit Administrative Reference Code (ARC) for the eAD whose destination has changed. **Note:** if an ARC has not yet been allocated because the movement began and is still taking place under Fallback arrangements, enter the Local Reference Number for the movement whose destination has changed (the consignor's unique serial number that identifies the consignment in the consignor's records).
	c	Journey time	You must enter the normal period of time necessary for the journey taking into account the means of transport and the distance involved, expressed in hours (H) or days (D) followed by a two digit number, for example H12, D04.
	d	Changed Transport Arrangement	You must enter a number to represent the person responsible for arranging the transport from the following list: 1 - Consignor 2 - Consignee 3 - Owner of Goods 4 - Other
	e	Invoice Number	You must enter the number of the invoice relating to the goods. If the invoice has not yet been prepared, the number of the delivery note or any other transport document should be given.
	f	Invoice Date	You must enter the date of the document shown in box 2e.
	g	Transport Mode Code	You must enter a number to represent the mode of transport from the following list: 0 – Other 1 – Sea transport 2 – Rail transport 3 – Road transport 4 – Air transport 5 – Postal consignment 7 – Fixed transport installations 8 – Inland waterway transport
3		**Changed Destination**	
	a	Destination Type Code	You must enter a number to represent the new destination of the movement from the following list: 1 - Tax Warehouse 2 - Registered Consignee (where the place of delivery is the Registered Consignee's registered premises) 3 - Temporary Registered Consignee 4 - Direct Delivery (a movement to a Registered Consignee where the place of delivery is not the Registered Consignee's registered premises) 6 - Export (outside the EU)
4		**New Consignee**	
	a	Trader Identification	- In the case of a movement to an Authorised Warehousekeeper, Registered Consignee or Temporary Registered Consignee, enter the 13 digit Excise ID of the Authorised Warehousekeeper, Registered Consignee or Temporary Registered Consignee receiving the movement. - In the case of an export outside the EU, enter the VAT number of the person representing the consignor at the office of export.
	b	Trader Name	You must enter the full company name of the consignee identified in box 4a.

Box number		Field name	Completion note
	d	Street Number	You must enter the full address of the registered premises of the consignee identified in box 4a.
	c	Street Name	
	f	City	
	e	Postcode	
5		**Place of Delivery**	
	a	Trader Identification	In the case of a movement to an Authorised Warehousekeeper, enter the 13 digit Excise ID of the Tax Warehouse of destination.
	b	Trader Name	In the case of a movement to an Authorised Warehousekeeper, enter the full company name of the Tax Warehouse of destination. In the case of a Direct Delivery movement (a movement to a Registered Consignee where the place of delivery is not the Registered Consignee's registered premises), enter the full company name of the receiving business.
	d	Street Number	In the case of a movement to an Authorised Warehousekeeper, enter the full address of the Tax Warehouse of destination. In the case of a Direct Delivery movement, enter the full address of the place of destination.
	c	Street Name	
	f	City	
	e	Postcode	
6		**Office Place of Delivery – Customs**	
	a	Office Reference Number	Enter the relevant UK Customs Office reference number for the office of export at which the export declaration will be lodged in the UK.
7		**New Transport Arranger**	
	a	VAT Number	In cases where the Transport Arranger in box 2d above is either 3 - Owner of Goods or 4 - Other, enter the VAT number of the transport arranger.
	b	Trader Name	In cases where the Transport Arranger in box 2d above is either 3 - Owner of Goods or 4 - Other, enter the full company name of the transport arranger.
	d	Street Number	In cases where the Transport Arranger in box 2d above is either 3 - Owner of Goods or 4 - Other, enter the full address of the registered premises of the transport arranger.
	c	Street Name	
	f	City	
	e	Postcode	
8		**New Transporter**	
	a	VAT Number	You must enter the VAT number of the new person carrying out the transport.
	b	Trader Name	You must enter the full company name of the new person carrying out the transport.
	d	Street Number	You must enter the full address of the office premises of the new person carrying out the transport.
	c	Street Name	
	f	City	
	e	Postcode	
9		**Transport Details**	
	a	Transport Unit Code	You must enter a code to represent the type of transport unit from the following list: 1 – Container 2 – Vehicle 3 – Trailer
	b	Identity of Transport Units	You must enter the Vehicle Registration Number of the transport unit.
	c	Identity of Commercial Seal	In cases where commercial seals are used to seal the transport unit, enter the identification reference numbers of the commercial seals.
	d	Seal Information	You must enter any additional information concerning the commercial seals at box 9c, for example the type of seals used.
	f	Complementary Information	You must enter any additional information concerning the transport, for example identity of any subsequent transporter, information concerning subsequent transport units etc.