



Export Declarations – Free Circulation Goods bound for the Special Territories of the EU

Customs Information Paper 63 (2016)	
Who should read:	All traders and agents/representatives responsible for completing export declarations to Special Territories.
What is it about:	The correct declaration type and country of destination match to use when sending goods to the Special Territories of the EU.
When effective:	Immediately with additional validation commencing on 1 July 2017.
Extant until/ Expires	Ongoing.

The purpose of this paper is to clarify the codes that should be entered into Box 1 (subdivision 1) and Box 17 of export and re-export declarations.

This information concerns current declarations and notifies of an increase in validation that will occur in July 2017. It does not include information about future declaration data sets that may be implemented during the delivery of the new Customs Declaration System or future European systems.

1. Special (Fiscal) Territories of the EU.

Under the Union Customs Code, movements to Special (Fiscal) Territories must be declared under the normal export or re-export rules.

The Special (Fiscal) Territories of the EU are:

- the Aland Islands
- the Canary Islands
- the Channel Islands
- French Guiana
- Guadeloupe
- Martinique
- Mount Athos
- Reunion

Gibraltar is treated as a third country not a special territory.

2. Completing Box 1 and 17.

It is important to use the correct combination of declaration type (Box 1, subdivision 1); and country of destination code (Box 17), the wrong combination will fail validation and the declaration will not be accepted by the system.

The use of specific destination codes will help link export/re-export evidence to commercial sales and support the zero-rating of such supplies for VAT purposes. In the case of indirect exports via other Member States, HMRC's systems will convert the declaration data provided so that it is compatible with the European Export Control System.

For a short period, HMRC will also accept the country code of the parent Member State in some cases. Jersey and Guernsey must continue to be declared by their specific codes. Mount Athos and the Aland Islands do not have specific country codes. This facility should allow sufficient time for any necessary system changes, but will be removed on 1 July 2017.

The table below sets out the correct combination of codes for Boxes 1 and 17 depending on the Special Territory of destination.

Territory of destination	Declaration type (Box 1)	Country code (Box 17)	Parent Code (invalid after 1 July 20/17)
Jersey	CO	JE	
Guernsey	CO	GG	
Canary Islands	CO	IC	ES
Guadeloupe	CO	GP	FR
Martinique	CO	MQ	FR
Mayotte	CO	YT	FR
French Guiana	CO	GF	FR
Reunion	CO	RE	FR
Mount Athos	CO	GR	
Aland Islands	CO	FI	
Gibraltar	EX	GI	

Further information on completing all boxes on an export declaration (SAD) can be found in the Tariff, Volume 3, Part 1.

PLEASE NOTE: SOME CPC CODES IN APPENDIX E OF THE TARIFF STATE DECLARATION TYPE 'EX' FOR GOODS TO SPECIAL TERRITORIES – THIS IS INCORRECT AND IS IN THE PROCESS OF BEING AMENDED, DECLARATION TYPE 'CO' IS THE CORRECT DECLARATION TYPE TO USE WHEN MOVING FREE CIRCULATION GOODS TO SPECIAL TERRITORIES (EXCEPT GIBRALTAR).

3. Contacts.

If you require further information regarding access to CHIEF via NES (the National Export System) please email export.enquiries@hmrc.gsi.gov.uk

For further information regarding Export Policy please email export.customspolicy@hmrc.gsi.gov.uk

Issued on the 7 December 2016 by Customer Strategy and Tax Design, HMRC.

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