



Procedures for movements to/from the UK Continental Shelf

Customs Information Paper 14 (2016)	
Who should read:	Operators involved in the movement of goods to/from the UK Continental Shelf using the simplified procedures.
What is it about:	Impact of changes under the Union Customs Code that affect the continuation of this simplified procedure.
When effective:	1 May 2016
Extant until/ Expires	

1. Background

The simplifications currently available for the movement of goods that are going to and from the UK Continental Shelf will cease on 30 April 2016.

The current simplifications include End Use, Inward Processing and Free Circulation goods. These simplifications **will cease** to be available when the Union Customs Code (UCC, (EU Reg. No. 952/2013) enters into force on 1 May 2016.

Therefore, if you are currently authorised to use these simplified procedures for movements to or from the Continental Shelf you will **no longer** be able to use them from **1 May 2016**.

From this date you will have **two options**:

1. Goods can be declared using normal export/import procedures, or;
2. Goods can be declared using the new Simplified procedures available under the UCC such as Simplified Declaration Procedures (SDP) or Entry in Declarant's Records (EIDR), both require a prior authorisation.

If you intend to use option 2, you will need to submit an application to HMRC using form C&E48.

Please note that on the C&E 48 the procedure is currently named Local Clearance Procedure (LCP). LCP is renamed EIDR under the UCC.

Applicants will need to demonstrate that they meet the criteria appropriate to the Authorised Economic Operator (AEO) for Customs Simplifications also known as AEOC. This does not mean you have to hold AEOC status, however you will have to meet AEOC criteria.

You can find out more about the AEO criteria on the GOV.UK site:

www.gov.uk/authorised-economic-operator-certification

2. Importation of Goods From the Continental Shelf

Goods may be imported using one of the following declaration processes:

- Full declarations (normal procedure)
- Simplified Declaration Procedures (SDP)
- Entry in Declarant's Records (EIDR)

All Customs declarations must be made electronically.

SDP and EIDR allow you to enter goods to a customs procedure without the need to provide a full customs declaration at the point of release.

Where the Customs Declaration using the normal SDP or EIDR is pre-lodged with Customs (prior to the goods arrival) there is no requirement to enter the goods to Temporary Storage.

Where no pre-lodged declaration has been made the goods will be deemed to be in Temporary Storage on their arrival in the EU. The Temporary Storage requirements under the UCC must be followed and an approval for Temporary Storage will be required.

To use SDP or EIDR prior authorisation is required. You can apply for these procedures using form C&E48. Please mark your application as UKCS.

For goods being re-imported from the Continental Shelf (where the installation is operated by an EU legal person) no pre-arrival safety and security declaration is required (Article 104, Delegated Regulation EU Reg. No 2015/2446).

For all other importations a safety and security declaration must be submitted in advance of the goods arrival using the required data sets and timescales laid down under the UCC (Article 127 UCC, (EU Reg. No. 952/2013) and Annex B data sets of Delegated Regulation EU Reg. No 2015/2446). This safety and security declaration must be submitted to the Import Control System. Please refer to <https://www.gov.uk/guidance/import-control-system> for more information.

2.1 Normal Procedures

Goods will be declared using the full declaration data set. This will require the full commodity code, customs value and origin data to be known at the point of importation.

Full declarations will require IM to be declared in Box 1.

The Country of Origin for goods re-imported from the UK Continental Shelf should be declared as ZU.

The declarant may declare the goods at item level (separating out each individual commodity code) or they may wish to follow the procedures in Article 177 UCC (EU Reg. No. 952/2013).

Where a consignment is made up of goods falling under different tariff commodity codes, and dealing with each of those goods in accordance with its classification for the purpose of drawing up the customs declaration would entail a burden of work disproportionate to the duty chargeable, Customs may authorise you to declare the goods under a single commodity code.

This is a simplification of the drawing up of a customs declaration for goods falling under different tariff commodity codes. It allows for the whole consignment to be classified under the commodity code which attracts the highest rate of duty.

If you have a consignment of goods under different Customs Procedure Codes (CPC), for example you are claiming Returned Goods Relief (RGR) on some items and other goods are required under a special procedure (such as end-use), you may be able to amalgamate the goods under a single commodity code for each of the different CPCs. This will enable you to reduce the number of line items on the declaration.

Goods for which the correct classification is necessary to apply the tariff measure such as those subject to prohibitions or restrictions or excise duty are excluded from these simplifications.

This simplification may only be used in the following circumstances:

- Each Customs Procedure Code (CPC) must be a separate item on the declaration, e.g. Free Circulation goods or goods destined for End Use cannot be declared as a combined item.
- Goods subject to Prohibitions, Restrictions, import licensing or Excise Duty are excluded.
- End Use restrictions are covered in Section 4.

2.2 Simplified Declaration Procedures (SDP) Imports

An electronic Simplified Frontier Declaration (SFD) will be required to be submitted to the customs declaration processing system (CHIEF - Customs Handling of Import and Export Freight). This SFD will need to specify the CPC to which the goods are being released:

- 06 10 040 – Free circulation goods
- 06 10 061 – Release to a special procedure (for example Inward Processing, End Use) or RGR
- 06 20 040 – Free Circulation controlled goods (includes goods subject to specific border controls)
- 06 20 061 – controlled goods for a release to a special procedure
- 06 40 040 – Excise goods for free circulation

More information on these and other SDP SFD CPCs may be found in Volume 3 Appendix E2 of the Tariff.

Separate items will be required on the SFD for each goods description.

A supplementary declaration will be required please see Section 2.4.

2.3 Entry in Declarant's Records (EIDR) Imports

A C21 will be required to release the goods at an inventory linked location. A [C1600A](#) ~~C1601~~ at non-inventory linked locations.

These documents will perform the dual function of releasing the goods at the border and providing the EIDR presentation notification (please see end of this section).

An electronic entry must be made in the EIDR approved operator's records. This must include the full EIDR data set.

The entry in the EIDR records should include similar details to those provided on a SDI and should therefore include the following minimum data:

- Date and time of arrival of the goods (tax point)
- DUCR
- TA/Warehousing/TS stock account references
- Warehouse approval number
- Written description of the goods (sufficient to allow for their easy identification)
- Commodity Code
- CPC to which the goods will be released
- Purchase and (if available) the sales invoice numbers
- Customs value
- Quantity (number of packages, net mass, number of items, etc. of goods being released)

- Licensing requirements and licence numbers
- Details of any supporting documentation including the serial numbers (where appropriate) required prior to the release of the goods (i.e. DPOs, EUR1s, etc.).

These EIDRs may be amalgamated under a single commodity code at CPC level by goods description. The simplification in Article 177 UCC (EU Reg. No. 952/2013) may be used provided the criteria outlined in Section 2.1 are met.

The requirement to present goods to Customs prior to their release to a Customs procedure may be waived where the criteria in Article 182 UCC (EU Reg. No. 952/2013) are met:

- The EIDR authorisation holder is an AEOC
and
- The Customs Authority agree that the nature and flow of the goods warrants the waiver.

Where an EIDR presentation waiver is not held the presentation must be advised using a C21 at inventory linked locations or a C1600A at non-inventory linked locations (as specified at the start of this section. These documents will perform the dual function of releasing the goods at the border and providing the EIDR presentation notification).

A supplementary declaration will be required please see Section 2.4.

2.4 Supplementary Declarations for Imports

A supplementary declaration will need to be submitted by the fourth working day of the month following the importation. (e.g., goods imported on 1 May 2016 would require the Supplementary Declaration to be submitted by the fourth working day of June 2016).

The supplementary declaration may be aggregated in accordance with the CFSP aggregation rules, see Annex A.

The supplementary declarations may also be amalgamated under a single commodity code at CPC level using the simplification in Article 177 UCC (EU Reg. No. 952/2013) provided the criteria outlined in Section 2.1 are met.

3. Exportations to the Continental Shelf

Goods may be exported using one of the following declaration processes:

- Full declarations (normal procedure)
- Simplified Declaration Procedures (SDP)
- Entry in Declarant's Records (EIDR) - non-Excise goods only

All Customs declarations must be made electronically.

To use SDP or EIDR prior authorisation is required. You can apply for these procedures using form C&E48. Please mark your application as UKCS.

Any goods in excise duty suspension must be exported using the normal procedures in section 3.1.

- Excise duty paid goods may use SDP. Section 3.2
- Excise goods may not be declared using EIDR.
- Licensable goods must be exported using the normal procedures in section 3.1

For goods being exported to the Continental Shelf (where the installation is operated by an EU legal person) no pre-departure safety and security declaration is required (Article 245, Delegated Regulation EU Reg. No 2015/2446).

For all other exportations a safety and security declaration must be submitted in advance of the goods departure using the required data sets and timescales laid down under the UCC (Article 263 UCC (EU Reg. No. 952/2013) and Annex B data sets Delegated Regulation EU Reg. No 2015/2446). This safety and security declaration must be submitted to CHIEF, please see <https://www.gov.uk/guidance/export-control-system-ecs-supporting-guidance> for further information.

3.1 Normal Procedures

Goods will be declared using the full declaration data set. This will require the full commodity code, statistical value and Customs Procedure information to be known at the point of exportation.

Full declarations will require CO to be declared in Box 1.

The Country of Destination for goods exported to the UK Continental Shelf should be declared as ZU. See appendix C1 Volume 3 Tariff for other Continental Shelf codes.

The declarant may declare the goods at item level (separating out each individual commodity code) or they may wish to follow the procedures in Article 177 UCC (EU Reg. No. 952/2013). This allows for the goods to be declared to the commodity code that attracts the highest duty in that consignment.

This simplification may only be used for exportation of Continental Shelf goods under the following circumstances:

- Each Customs Procedure Code (CPC) must be a separate item on the declaration, e.g. goods destined for Free Circulation goods or goods destined for End Use cannot be declared as a combined item.
- Goods subject to Prohibitions, Restrictions or Export Licensing or Excise Duty are excluded.
- End Use restrictions are covered in Section 4.

More information on this simplification may be found in Volume 3, Part 1 of the Tariff. Para .4.10 ([online Tariff from Gov.UK](#))

3.2 Simplified Declaration Procedures (SDP) Exports

An electronic pre shipment declaration (PSA) will be required to be submitted to CHIEF. Excise duty paid goods in free circulation can be exported under SDP. The PSA will need to quote the SDP CPC 10 00 011. More information on this CPC may be found in Volume 3 Appendix E1 of the Tariff.

- 10 00 029 – Excise SDP
- 10 00 011 – Pre shipment declaration

More information on these CPCs may be found in Volume 3 Appendix E1 of the Tariff.

A supplementary declaration will be required please see Section 3.4.

3.3 Entry in Declarant's Records (EIDR) Exports – Non-Excise goods only

A C21 will be required to release the goods at an inventory linked location. A goods manifest, annotated with the DUCR/LRN must be used at non-inventory linked locations to release the goods.

These documents will perform the dual function of releasing the goods at the border and providing the EIDR presentation notification (please see end of this section).

An electronic entry must be made in the EIDR approved operator's records. This must include the full EIDR data set.

The entry in the EIDR records should include the following minimum data:

- Goods item number – number assigned to goods upon entering to EIDR
- signature –authenticating the EIDR
- LRN / DUCR –unique reference number for the consignment of goods.
- Representative identification number – required if different from declarant or holder of the procedure
- Representative status code
- Holder of the authorisation identification number.-
- Person presenting goods to Customs- EORI number
- Location of goods-where goods can be examined.

These EIDRs may be amalgamated under a single commodity good at CPC level by goods description. The simplification in Article 177 UCC (EU Reg. No. 952/2013) may be used provided the criteria outlined in Section 3.1 are met.

The requirement to present goods to Customs prior to their release to a Customs procedure may be waived where the criteria in Article 182 UCC, (EU Reg. No. 952/2013) are met:

- The EIDR authorisation holder is an AEOC
and
- The Customs Authority agree that the nature and flow of the goods warrants the waiver.

Where an EIDR presentation waiver is not held the presentation will be achieved through the completion of the C21 at inventory linked locations or the inclusion of the DUCR/ LRN on the export manifest at non-inventory linked locations (as specified at the start of this section. These documents will perform the dual function of releasing the goods at the border and providing the EIDR presentation notification).

A supplementary declaration will be required please see Section 3.4.

3.4 Supplementary Declarations for Exports

A supplementary declaration will be required to be submitted within 14 days of the exportation.

The supplementary declarations may be amalgamated under a single commodity code at CPC level using the simplification in Article 177 UCC (EU Reg. No. 952/2013) provided the criteria outlined in Section 3.1 are met. You must ensure that the DUCR used on the original PSA or EIDR entry is entered to the corresponding supplementary declaration.

4. End Use Goods for the Continental Shelf

Authorisation is required to use End Use. Details of the rules regarding End Use can be found in Notice 3001.

Where goods are declared for End Use that are destined for the Continental Shelf, the declaration must specify the commodities for which the relief is being claimed. This can be amalgamated using the article 177 simplification providing the commodity which attracts the highest End Use rate is declared. However, if there are End Use goods which:

- Will remain within the 12 nautical mile limit (third country imported goods being entered to end use)
- or
- Must be put to a specific use to discharge the relief

These must be declared using their specific commodity code.

Following the discharge of the End Use Relief a Bill of Discharge must be submitted to Customs within 30 days. Please see Notice 3001 for the rules on completing the Bill of Discharge.

Issued on the 29 February 2016 by Customs Directorate, HMRC.

Your Charter explains what you can expect from us and what we expect from you.
For more information go to: [Your Charter](#)

5. Annex A: CFSP aggregation Rules

The tables below detail:

- The data required in each field on the aggregated SDI/SDW
- The fields that require identical data

SDI/SDW header level data

Box No	Description	Identical data	Requirement
1(1)	Declaration type	Yes	M - all other goods
1(2)	Declaration code	Yes	Y - SDP SDI Z - LCP SDI/SDW
2(2)	Consignor name etc.	Yes	Enter full name and address of the third country consignor
8(1)	Consignee EORI	Yes	Enter country code and EORI
8(2)	Consignee name etc.	Yes	If UK EORI not held, enter full name and address of consignee
14(1)	Declarant/Representative	Yes	1 - self representation 2 - direct representation 3 - indirect representation
14(2)	Declarant/Representative EORI	Yes	If required enter country code and EORI
14(3)	Declarant/Representative name etc.	Yes	If UK EORI not held, enter full name and address of declarant or representative
15a	Country of dispatch	Yes	The code for the country from which the goods were originally dispatched
21(1)	Nationality of active means of transport crossing the border	Yes - but see requirement column 4	Dependant on CPC etc. but not completed if the goods are moving by post, rail or fixed installation. If applicable: SDI - enter either: <ul style="list-style-type: none"> • the nationality of the means of transport crossing the border • or if data cannot be aggregated: <ul style="list-style-type: none"> • the most common nationality in the aggregation. e.g. Aggregating twenty SFDs. Three are UK vessels, six are DE vessels and 11 are GR vessels. Enter GR in the aggregated SDI. SDW - enter either: <ul style="list-style-type: none"> • the nationality of the means of transport crossing the border

			<p>or if data cannot be aggregated:</p> <ul style="list-style-type: none"> • leave blank
22(1)	Invoice currency	Yes	The code for the currency in which the goods have been invoiced
22(2)	Invoice amount	Yes	Total amount invoiced
25	Mode of transport at the border	Yes - but see requirement column 4	Dependant on CPC etc. for SDI and only required on SDW if air transport costs incurred (box 62 completed). If applicable, enter code for mode of transport.
26	Inland mode of transport	Yes - but see requirement column 4	Not required on SDW or on SDI for removals from Free zone
30	Location of the goods	Yes - but see requirement column 4	<p>Not required on SDW.</p> <p>Enter the place where the goods were unloaded/available for examination.</p> <p>Enter 'GB' followed by the appropriate code from Appendix C2 or C3.</p> <p>In part 3, if the goods arrive at an airport where CCS-UK is used, enter the appropriate code from Appendix C4. If not appropriate, leave part 3 blank.</p>
44	Additional information		See Tariff Appendices C9, C10 and C11 for full details of statement, document, authorisation and status codes.
	Declaration Unique Reference Number (DUCR)	No	<p>DUCR/part = document code '9DCR'.</p> <p>Multiple DUCR/parts = document code '9DCS'.</p> <p>DUCR format is 'Year/GB/EORI/-/ traders reference.</p> <p>If aggregating 40 or less DUCRs, enter the first DUCR/part under code '9DCR' and the remaining DUCRs under code '9DCS'.</p> <p>If aggregating more than 40 DUCRs, enter the following trader reference under code '9DCR':</p> <p>Enter 'AGG' as the first three characters, followed</p>

			by a unique reference code (maximum of 18 characters) that provides an audit trail back to the relevant SFD/LCP records. e.g. 07/GB/EORI/-/ AGG123456789101112131
		Yes	GOVT. contractor - AI statement code GCONT. Enter contractor's EORI (without GB prefix)
		Yes	Designated premises - AI statement code PREMS. Enter name and address of the location of the goods (if required by the CPC or if warehouse ID in box 49 is not UK allocated code).
		Yes	Supervising office- AI statement code SPOFF. If PREMS information is provided (see above), enter the name and address of customs office responsible for supervising the goods at the premises
48	Deferred payment	Yes	Enter one of the codes A-D, then consignees and/or declarants Deferment Account Number (DAN)
49	Warehouse	Yes	If Warehousing or Free Zone CPC is declared in box 37, enter type, reference and country code. Otherwise leave blank.
61-68	Value build up	Yes	

SDI/SDW item level data

Box Number	Description	Identical data	Requirement
31 (1)	Goods description	Yes	Required for all goods If the description in the software commodity code file is precise enough, not 'other' (see details and example in the Tariff), enter this commodity code description. For traders without a software commodity code file, the description must be sufficient to allow the easy identification and classification/examination of the goods. For aggregation, the description of all the goods must be the same.
31 (2)	Package marks and no's.	Yes - but see	Enter phrase 'as per bill of lading/air waybill'.

		requirement column 4	A complete audit trail for the goods must be provided by box 40 (previous doc.), box 44 (DU CR) and the SFD and/or LCP local records.
31 (2)	Number of packages	Yes	Enter the number of packages or pieces covered by the declaration.
31 (2)	Kind of packages	Yes - but see requirement column 4	On the SDI enter the code for the kind of packaging as stated on the SFD. If more than one kind of package used, enter 'NA' On the SDW enter the code for the kind of packaging used on release from the warehouse. If more than one kind of package used, enter 'NA'
31 (3)	Container number	See requirement in column 4	If a container is used enter info here. If not, leave blank. On the SDI either: <ul style="list-style-type: none"> enter container numbers if used/ known/ can be aggregated or leave blank. On the SDW either: <ul style="list-style-type: none"> enter container number (if used to remove the goods from the warehouse) or leave blank.
33	Commodity code.	Yes	Enter code for the goods as required by Tariff Volume 2
34a	Country of origin	Yes	Enter code for the country
35	Gross mass	No	Required if value apportioned by weight (box 64 completed). Enter gross mass up to three decimal places.
36	Preference	Yes	Required on all declarations entering goods to free circulation, where preference is declared. Enter the code for the type of preference and, in box 44, enter the document and status codes and the details of the preference certificate, including the reference number.
37	Customs Procedure Code	Yes	Enter the appropriate CPC from Tariff Appendix E4
38	Net mass	No	Enter net mass in kilograms
39	Quota	Yes	Enter six digit Tariff Quota Order Number
40	Summary declaration/previous document.	Yes - but see requirement column 4	Enter either: Class, type and reference number of the previous document(s) (if this information can be aggregated) or the following codes: Class - 'Z', Type - 'ZZZ', Ref. - 'AGG' + code (of up to 17 characters) that provides audit trail back to the previous declarations/documents. Eg Z-ZZZAGG123456789ABCDEFG

41	Supplementary units	No	Enter second quantity for the item if required by the Tariff Volume 2.
42	Item price	No	Enter the invoice price for the item described in box 31
43	Valuation method	Yes	Enter the appropriate valuation method code. Enter, in box 44, the document and status code that supports the valuation.
44	Additional information		New codes for licence identifiers/authorisations/documents and certificates. See Tariff annexes C9, C10 and C11 for full details.
		Yes	BTI number entered under Document code C626. See Tariff note for Box 33.
	Third quantity	Yes	AI statement code THRDQ
	Supervising office	Yes	AI statement code SPOFF
45	The type of valuation adjustment used. The percentage adjustment notified to the trader by HMRC.	Yes	Enter the code for the invoice terms and any additional percentage adjustment. See Tariff for full details.
46 -	Statistical value	No	Enter the statistical value for the item
47 a-e	Calculation of taxes	Yes	See below

If box 47b is completed on a tax line:

- the composite quantity declared must be the total quantity for all goods entered to that item for that type of tax or
- the value declared must be the total tax base for all goods entered to that item for that type of tax.

Box no.	Description	Requirement
47b	Tax base	This element is either the composite quantity on which the excise tax duty is based or the value on which the tax or duty is based. The element is assumed to be correctly provided as a value or a quantity as defined in the Tariff for the commodity.

If box 47d is completed on a tax line the revenue declared must be the total revenue due for all goods entered to that item for that type of tax.

Box no.	Description	Requirement
47d	Tax rate identifier	Enter the amount of revenue declared for the tax line.

SDI/SDW value build-up data

Box no.	Description	Requirement
61	Airport of loading	Not to be completed if the customs value has been entered in box 22. Enter the 3-alpha IATA airport code of the airport of loading or code 999 for an airport in an overseas department of a community country.
62	Air transport costs	To be completed only if box 61 is completed. Enter freight charges relating to the air transport of the goods.
63	AWB/Freight charges	The code for the currency in which air transport costs and AWB/freight charges are expressed and the amount of the charges to two decimal places.
64	Freight apportionment indicator	The element defines whether apportionment is to be by gross mass or value. If by weight enter code - 1. If apportionment is by value, leave blank.
65a	Discount amount	The code for the currency in which the discount amount is expressed and the amount of discount to two decimal places
65b	Discount percentage	If discount expressed as a percentage, enter amount e.g. 2.5 if 2.5%.
66	Insurance	The code for the currency in which the insurance is declared and the amount of the insurance to two decimal places.
67	Other charges/deductions	The code for the currency in which the amount of other charges/deductions is expressed and the amount of other charges/deductions.
68	Adjustment for VAT value	The code for the currency in which the adjustment is expressed and the amount of additional charges to two decimal places.

If boxes 62, 63, 65a, 66, 67, 68 are completed the amounts declared must be the total charges and/or deductions for all goods declared on the entry.

Any charges and/or adjustments declared in boxes 62, 63, 68 must be for apportionment on the same basis to all items declared on the entry i.e. by weight or by value.

Note: The declared charges/deductions will be applied across all items on a multi-item entry since the value declared in Box 42 must be the same for all items.