How to use this example
This worked example is intended to be used as an additional resource to facilitate the successful completion of a declaration on CDS. It should be used alongside tariff guidance to provide a visualisation of data element entries in an example scenario to cross-check your own entries.
Each column from left to right respectively provides information on:
- The number of the data element
- The name of the data element
- If this data element must be completed at a header or item level
- If it is mandatory to complete this data element or if its completion is dependent on a particular element of the customs declaration
- Guidance outlining how to complete this data element both in general and for the specific scenario described in this worked example

To use this worked example to assist your own declaration completion:
- Use the guidance for each data element to identify the entry requirements of your own declaration and use the scenario entry to cross-check
- When a data element is filled out at an item level, the guidance column will indicate under what goods item the entry is made (i.e. Goods item 1)
- When quotation marks (' ') are used in the guidance column, they indicate the scenario example entry (i.e. '4000' to declare procedure code 4000)

Scenario Details
Scenario: Import declaration for goods eligible for a waiver on P&R license
Frontier declaration: Pre-lodged Frontier Declaration (D)
Declaration Dataset: H1
Procedure code: 4000
Additional Procedure code: 000
Importer EORI: GB896458895015
Goods: Solanum Melogena L (Aubergine Plants), Origin Netherlands.
Representation: Self-representation by the trader
Method of Payment: Deferment used to pay VAT
Delivery Terms (INCOTERM): CIF
Item value: £1000
Country of Export-Country of Destination: Netherlands-United Kingdom
Transport: Maritime
Packages and weight: 200 with gross mass 100kg
Goods presented: Baltic Wharf, Wallasea Island (NILP)

Data Element (DE) Number	Data Element (DE) Name	Is this Data Element at Header (DE) or Item Level?	Is it mandatory to Complete this Data Element (DE)?	Guidance on How to Complete the Data Element in this Scenario
1/1	Declaration type	Header	Mandatory	Enter the type of declaration. In this scenario, enter 'IM' to represent an import declaration.
1/2	Additional Declaration type	Header	Mandatory	Enter the declaration type code using the declaration type descriptions and codes in the guidance page for DE 1/2 Additional Declaration Type to identify the declaration type appropriate for your movement. In this scenario, enter 'D' to represent a pre-lodged full frontier declaration
1/6	Goods item number	Item	Mandatory	Enter in sequential number order, up to a maximum of 999, the item number Goods item 1: '1'
1/8	Signature/Authentication	Header	Only mandatory for a paper declaration	In this scenario, leave this data element blank.
1/9	Total number of items	Header	Mandatory	Enter the total number of goods items you're declaring on this declaration. You will find this information in your commercial records. In this scenario, enter '1' as there is only 1 item.

1/10	Procedure	Item	Mandatory	The procedure is a 4-digit code: • The first 2 digits indicate the Requested Procedure: The customs procedure to which the goods are being entered. • The third and fourth digits indicate the Previous Procedure: the customs procedure from which the goods are being removed In this scenario, Goods item 1: Enter '4000' indicating release into free circulation
1/11	Additional Procedure	Item	Mandatory	The additional procedure is a 3-digit code which relates to a specific set of circumstances which applies to your goods. In this scenario, Goods item 1 Enter '000' indicating no additional procedure codes apply You should verify that this is the only procedure which applies to your declaration using Appendix 2: DE 1/11: Additional Procedure Codes: Index List which outlines and describes all the additional procedure codes available for use for CDS imports. *Note: Additional procedure code '000' used in this example cannot be used with other additional procedure codes.*

2/1	Simplified declaration/ Previous documents	Header level for references applicable to all items Item level for references not applicable to all items	Mandatory	Each previous document entered in DE 2/1, is declared as an alpha numeric code made up of four components. • Document category • Previous document type • Previous document reference • Goods item identifier In this scenario: 'Z35521GB34F7Y1O2CX8PT4' to represent the MRN for the entry summary declaration 'ZDCR1GB150454489082-12345' to represent the DUCR assigned to the consignment
2/2	Additional information	Item	Mandatory when required by your additional procedure code and scenario	Enter any Union and or National codes which apply followed by any free text information for the Additional Information (AI) code as required by the procedure codes. In this scenario, Goods item 1: '00500-Importer' to indicate self-representation by the importer Details on the union and national codes and the free text details to enter can be found in Appendix 4a and 4b of the guidance for completing DE 2/2 Additional Information.

2/3	Documents produced, certificates and authorisations, additional references.	Item	Mandatory when required by declaration scenario	This data element should only be completed where a document code or other reference is required. The relevant codes used to identify documents, certificates, authorisations, and references can be found in Appendix 5A: Document codes, document status codes and details for Data Element 2/3 of the Customs Declaration Service (CDS). Use this list to identify the document code and document status code required for your declaration scenario. The relevant status codes to declare in your particular scenario can be found in Appendix 5B: Data Element 2/3 Document Status Codes. In this scenario, Goods item 1: '999LCDSWAIVER entered to indicate a waiver on licensing authorisations is being claimed. 'Y942Reg 2016/1141 exempt' entered to indicate goods are not concerned by Commission Implementing Regulation (EU) 2016/1141 'C6440012345-GE' entered to indicate Certificate of inspection for organic products. Status code of GE indicates document with the goods —exhausted by or only applies to this entry 'N93512345/01.02.2021' entered to indicate the invoice on the basis of which the customs value of the goods is declared
2/4	Reference number or UCR	Can be declared once at header and once at item level	Optional to complete by declarant.	This data element is optional and may be left blank. In this scenario, leave this data element blank
2/5	LRN	Header	Mandatory	Submit a local reference number (LRN) for the transaction. You must enter the unique reference number which identifies the submission to the Customs Declaration Service (CDS).

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2/6	Deferred payment	Header	Mandatory of deferred method of payment is being used	Enter the Deferment Account Number (DAN) of the deferment accounts to be used. Further information on the specific requirements to declare a deferred account can be found on the guidance page for DE 2/6 Deferred Payment. • Enter '1DAN' and the deferment account number if this deferment account is used for all charges • Additionally, enter '2DAN' and the deferment account number to declare import VAT to a second account. All other deferred charges will be lodged against the deferment account entered alongside '1DAN' In this scenario, '1DAN1229026' • Code: '1DAN' to indicate deferment account is to be used for all charges. • DAN: '1229026' as an example DAN. Please enter your own DAN.
2/7	Identification of warehouse	Header	Mandatory only when warehousing or free zone used	This data element is used to declare the identity of the warehouse for goods being entered to or removed from a customs warehouse, an excise warehouse, or a free zone. Information on the requirements to use warehousing and the descriptions of the warehouse types can be found in the guidance for DE 2/7 Identification of warehouse. The identity of the warehouse is entered with two components • The type of Warehouse • The warehouse identifier In this scenario, this data element is left blank as goods are not being entered or removed from a customs warehouse, an excise warehouse, or a free zone.

3/1	Exporter	Header level if there is only one exporter. Item level if there is more than one exporter.	Mandatory when no recognised ID number is available	Where an exporter Economic Operators Registration and Identification (EORI) number is not held, enter the full name and address of the exporter. In this scenario, no EORI is entered in DE 3/2 so the full name and address for the exporter including the postcode should be entered. In this example, 'Plants incorporated Amsterdam NL 2 Tulip Street NL1 234'
3/2	Exporter identification n°	Header level if there is only one exporter. Item level if there is more than one exporter.	Mandatory only when a recognised ID number is available	If held, enter the EORI number of the exporter. In this scenario, an exporter EORI is not held so exporter details must be entered in DE 3/1.
3/15	Importer	Header	Mandatory only when no recognised id number is in DE 3/16	Where an importer EORI is not held, enter the full name and address of the exporter. In this scenario, DE 3/2 has a valid EORI for the importer, so this data element is left blank.
3/16	Importer identification n°	Header	Mandatory only when a recognised ID number is available	If held, enter the EORI number of the importer. In this scenario, an EORI for the importer is available so 'GB896458895015' is entered. In your declaration, please enter your own EORI.

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3/17	Declarant	Header	Mandatory when no recognised ID number is in DE 3/18	Where a declarant EORI is not held, enter the full name and address of the declarant. In this scenario, DE 3/18 has a valid EORI for the declarant, so this data element is left blank.
3/18	Declarant identification nº	Header	Mandatory only when a recognised ID number is available	Enter the EORI number of the declarant. In this scenario, an EORI for the declarant is available so 'GB896458895015' is entered. In your declaration, please enter your own EORI.
3/19	Representative	Header	Mandatory when no recognised ID number is in DE 3/20 and different from DE 3/17	If the representative differs from the declarant declared in DE 3/17 and DE 3/18 and the representative EORI is not declared in DE 3/19, enter the name and address of the representative. In this scenario, this data element is left blank as the declarant EORI is the same as the representative EORI.
3/20	Representative identification nº	Header	Mandatory only when a recognised ID no. is available	If the representative differs from the declarant declared in DE 3/17 and DE 3/18, enter the EORI of the representative. In this scenario, this data element is left blank as the declarant EORI is the same as the representative EORI.
3/21	Representative status code	Header	Mandatory if self-representation not used	If self-representation is not being used, enter the relevant code showing the status of the representative. In this scenario, this data element is left blank as self-representation is used.

3/24	Seller	Header level if there is only one seller. Item level if there is more than one seller	Mandatory if different from exporter	If the seller is a different party to the exporter declared in DE 3/1 or DE 3/2 and no recognised EORI is held, enter the Seller's Name and Address. In this scenario, the exporter and the seller are the same, so the data element is left blank.
3/25	Seller identification n°	Header level if there is only one seller. Item level if there is more than one seller	Mandatory if different from exporter	Where the Seller is a different party to the Exporter and holds a recognised EORI number, enter the Seller's EORI number in DE 3/25. In this scenario, the exporter and the seller are the same, so the data element is left blank.
3/26	Buyer	Header level if there is only one buyer Item level if there is more than one buyer	Mandatory if different from importer	If the buyer is a different party to the importer declared in DE 3/15 or DE 3/16 and no recognised EORI is held, enter the Seller's Name and Address. In this scenario, the importer and the buyer are the same, so the data element is left blank.

3/27	Buyer identification nº	Header level if there is only one buyer Item level if there is more than one buyer	Mandatory if different from importer	Where the Buyer is a different party to the Importer and holds a recognised EORI number, enter the Buyer's EORI number in DE 3/25. In this scenario, the importer and the buyer are the same, so the data element is left blank.
3/37	Additional supply chain actor(s) identification nº	Header level if applies to all items in declaration Item level if it applies to one item	Optional to complete by declarant.	This data element is optional for declarant to provide. In this scenario, this data element is left blank.
3/39	Holder of the authorisation identification nº	Header	Mandatory if authorisation is required to declare goods to produce	This data element should be used to declare the EORI number against the appropriate Authorisation Type Code for each type of authorisation required to declare the goods to the customs procedure concerned. In this scenario, leave this data element blank.

3/40	Additional fiscal references identification n°	Header level if there is only one receiving taxable person. Item level if there is more than one receiving taxable person	Mandatory where Postponed VAT Accounting (PVA) is used (GB and NI) or procedure code 42xx used (NI only)	If Requested Procedure Code starts with 42 (Onward Supply Relief) is used in DE 1/10, enter the party and VAT identification number. Information on the role codes used to identify the party can be found in the guidance for DE 3/40 Additional fiscal references identification number. In this scenario, this data element is not required as PVA is not being used and code from 42-series is not being used (NI).
4/1	Delivery terms	Header	Mandatory only if method 1 is being used	Enter the terms of the commercial contract using an INCOTERM code followed by a location name. • INCOTERM code: The codes for the delivery terms which may be used, and their completion instructions may be found in Appendix 7: DE 4/1: Delivery Terms. • Location name: Enter the location up to which INCOTERMS apply. Location codes can be found on the list found in Appendix 16I:GB place names and UN/LOCODE codes for Data Element 5/23. In this scenario, 'CIFGBWLA'. • INCOTERM code: 'CIF' to indicate cost, insurance, and freight. • Location name: 'GBWLA' to indicate Wallasea Island, Baltic Wharf

4/3	Calculation of taxes — Tax type	Item	Mandatory if revenue to pay or secure	Enter the appropriate tax type. The appropriate codes for each tax to be paid, secured, or manually calculated can be found in Appendix 8: Tax types for Data Element 4/3. In this scenario, Goods item 1: 'B00' to represent import VAT
4/4	Calculation of taxes — Tax base	Item	Mandatory if measurement unit or override required	If measurement unit or override is required, enter the measurement unit and qualifier. Measurement unit codes can be found in Appendix 20: DE 2/3 & DE 4/4 —Measurement Unit codes. In this scenario, leave this data element blank.
4/6	Calculation of taxes — Payable tax amount	Item	Mandatory if override required	When a manual tax calculation is permitted, DE 4/6 should be completed showing the amount of revenue to be paid or secured for each tax type. In this scenario, leave this data element blank
4/7	Calculation of taxes — Total	Item	Mandatory if override required	When a manual tax calculation is required, DE 4/7 should be completed showing the total amount of revenue to be paid or secured for the goods item. In this scenario, leave this data element blank
4/8	Calculation of taxes — Method of payment	Item	Mandatory if amounts to be paid are secured	If there is revenue to pay or secure, declare the Method of Payment (MOP) code. Use the list in Appendix 9: Method of payment codes for Data Element 4/8 to find the appropriate code for your scenario. In this scenario, Goods item 1: 'E': for indicate VAT is paid via deferment (as B00 is declared in DE 4/3)

4/9	Additions and deductions	Only declare at header level if they apply to all items on the declaration. Specific additions and deduction should be declared at item level.	Mandatory if using method 1 in DE 4/16 and additions and deductions are used	If additions and deductions need to be declared, enter the additions and deduction code and the amount to be deducted or added to the item price. • Additions and deduction code: For each type of addition and deduction, enter the relevant code from Appendix 10: Additions and deductions for Data Element 4/9. • Amount: Enter the monetary amount, with relevant currency code, or the percentage adjustment given to 2 decimal places. In this scenario, there are no additions or deductions, so this data element is left blank.
4/10	Invoice currency	Header	Mandatory	Whilst a mandatory Data Element under UCC, CDS does not make this available as a separate data element but must be entered against any amounts declared (for example in DE. 4/9, DE. 4/11 or DE. 4/14.)
4/11	Total amount invoiced	Header	Optional to complete by declarant.	Optional to declare if required by the declarant. In this scenario, this data element is left blank.

4/13	Valuation indicators	Item	Mandatory when method 1 is used in DE 4/16, but optional for methods 2-6.	Using the relevant codes, enter a four-digit combination of indicators required to declare whether the value of the goods is affected by specific factors. • First Digit: Price influence due to relationship between buyer and seller • Second Digit: Restrictions as to the disposal or use of the goods by the buyer in accordance with Article 70(3)(a) of the Code. • Third Digit: Sale or price is subject to some condition or consideration in accordance with Article 70(3)(b) of the Code. • Fourth: The sale is subject to an arrangement under which part of the proceeds of any subsequent resale, disposal or use accrues directly or indirectly to the seller. For all 4-digits, enter the codes: • 1: if the indicator affects the customs value. • 0: if the indicator does not affect the customs value. In this scenario, Goods item 1: Enter '0000' as none of the four indicators affect the customs value.
4/14	Item price or amount	Item	Mandatory unless E01 and E02 used in DE 1/11.	Enter the item invoice price or amount for the goods described in the relevant DE 6/8 Description of Goods and the currency used to invoice the goods. In this scenario, Goods item 1: 'GBP1000' is entered to represent £1000
4/15	Exchange rate	Header	Mandatory if fixed exchange rate used.	If a fixed exchange rate is used, enter the fixed rate of exchange used for the currency conversion. In this scenario, no fixed exchange rate is used so this data element is left blank.

4/16	Valuation Method	Item	Mandatory unless E01 and E02 used in DE 1/11.	Enter the appropriate valuation method. A list of the valuation methods, their appropriate codes, and the associated document code that will have to be declared in DE 2/3 Associated Documents can be found in the guidance for DE 4/16 Valuation Method. In this scenario, Goods item 1: '1' is entered to indicate the method is transaction value of the imported goods. Since valuation method 1 is used, Document Code N935 must also be used in DE 2/3.
4/17	Preference	Item	Mandatory	Enter the 3-digit code to indicate whether a reduction in, or relief from, import duty applies using Appendix 13: Preference codes for Data Elements 4/17 to find the codes indicating the preferential origin status of your goods. In this scenario, Goods item 1: '100' to represent normal third country tariff duty
5/8	Country of destination code	Header level if there is only one country of destination. Item level if there is more than one country of destination	Mandatory	Enter the relevant country code for the country for which the goods are destined to using Appendix 13: Country codes. In this scenario, the destination country is the United Kingdom, so 'GB' is entered.

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5/14	Country of dispatch or export code	Header level if there is only one country of dispatch Item level if there is more than one country of dispatch	Mandatory	Enter the relevant country code for the country from which the goods were originally dispatched using Appendix 13: Country codes. In this scenario, the country of dispatch is the Netherlands so 'NL' is entered
5/15	Country of origin code	Item	Mandatory if DE 4/17 begins with '1' indicating no preference is being claimed.	If no preference is being claimed, enter the code for the country of origin of the goods. A list of country codes can be found in Appendix 13: Country codes. In this scenario, Goods item 1: 'NL' is entered as the goods originate from the Netherlands
5/16	Country of preferential origin code	Item	M if D.E. 4/17 does not begin with '1'	If preference is being claimed, enter the code for the country of origin of the goods using the list of country codes in Appendix 13: Country codes. In this scenario, this data element is left blank as no preference is being claimed.
5/21	Place of loading	Header	Mandatory If air freight deductions claimed and claim to a tariff quota is being made	If air fright deductions are being claimed, enter the 3-apha IATA airport code shown on the air waybill using Appendix 15 and 15B Place of loading codes for data element 5/21. Where the goods were shipped from an airport not listed, the code of the nearest listed airport must be used. In this scenario, no air freight deduction or tariff quota is being claimed so this data element is left blank.

5/23	Location of goods	Header	Mandatory	Enter the code where the goods were located at the point of release to the procedure. Details of the codes which may be declared for each particular type of location can be found in the list shown in Appendix 16: Goods Location codes for Data Element 5/23. In this scenario, enter 'GBAUWLALONBTW' the location code for Wallasea Island
5/26	Customs office of presentation	Header	Mandatory if centralised clearance is used (SASP)	If SASP authorisation is used, enter the appropriate code from the list found on Appendix 17: Supervising Office Codes for Data Element 5/27 if goods are presented in the UK. For goods presented in other states, enter the appropriate country code from the list of codes found in Appendix 13: Country codes. and the customs office code from the European Commission list of reference data and customs offices. In this scenario, no SASP authorisation is used so the data element is left blank.
5/27	Supervising customs office	Header	Mandatory where DE 1/10 procedure code requires	This data element should only be completed if instructed by the completion notes of the procedure code used in DE 1/10. The details of when this data element is to be completed and the supervising office to be declared can be found under the guidance for your respective procedure code. Use the list of supervising office codes in Appendix 17: List of Supervising Officed codes for Data Element 5/27 to identify the correct supervising office for your declaration. Codes for supervising offices in other states may be found in the EUs customs office list. In this scenario, this data element is left blank
6/1	Net Mass (KG)	Item	Mandatory	Enter the net mass of each goods in kilograms without any packaging. In this scenario, Goods item 1: '100' is entered to represent the net mass of the goods in kilograms without any packaging is 100kg.

6/2	Supplementary units	Item	Mandatory when required by commodity code	The Customs Duty section on the commodity code will tell you if you need to complete this data element or not. Using the UK Trade Tariff Volume 2, check for a supplementary unit indicator in the 'value' (column 3) and enter the quantity in terms of the unit specified, up to 6 decimal units. In this scenario, in this scenario, this data element is left blank as no supplementary units are required.
6/5	Gross Mass (KG)	Header or Item level	Mandatory	Enter the gross mass of the goods declared in DE 6/8 description of goods in kilograms. In this scenario, Goods item 1: '110' to indicate a gross mass of the goods in kilograms including packaging is 110kg.
6/8	Description of goods	Item	Mandatory	Enter a description of the goods that allows for easy identification of what the goods are, without repeating the CN code description in the Tariff. The entry should be an alpha numeric description of up to 512 characters. In this scenario, Goods item 1: 'Solanum Melogena L (Aubergine Plants)'
6/9	Type of packages	Item	Mandatory	Enter the code specifying the type of package you are using in your declaration using the list in Appendix 18: Package type codes for Data Element 6/9. In this scenario, Goods item 1: 'TB' to represent Tub.
6/10	No of packages	Item	Mandatory	Enter how many packages make up the consignment covered in the declaration, based on the smallest external packaging unit. In this scenario, Goods item 1: '200' to indicate 200 packages.

6/11	Shipping marks	Item	Mandatory	Enter a description of the mark that appears on the packages. Where there is one common identifying number for all of the packaging, then only this number needs to be entered. In this scenario, Goods item 1: Enter the box marks of your item. In this example, 'ADRN123456123' is entered. Please enter the shipping marks relevant to your declaration.
6/13	CUS code	Item	Mandatory where the TARIC measure in DE 6/15 requires a CUS code	Chemicals classified in chapters 28 and 29 of the UK Trade Tariff Volume 2 should be described using their precise chemical name and the appropriate 8-digit CUS reference number, which can be found in the list of European Customs Inventory of Chemical Substances. For more information on declaring CUS codes, please refer to guidance for DE 6/13 CUS Code for Chemicals. In this scenario, the commodity codes do not require a CUS code, so this data element is left blank.
6/14	Commodity code — combined nomenclature code	Item	Mandatory	Enter the first 8 digits of the commodity code for the goods described in Data Element 6/8 as set out in the UK Trade Tariff Volume 2. This code tells customs what the goods are. In this scenario, Goods item 1: '06029050' is entered to indicate Aubergine plants
6/15	Commodity code — TARIC code	Item	Mandatory	Enter the 2-digit TARIC code, digits 9-10 of the commodity code as set out in the UK Trade Tariff Volume 2. These characters indicate the specific union measures in respect to formalities to be completed at destination. In this scenario, Goods item 1: '10'

6/16	Commodity code — TARIC additional codes	Item	Mandatory when required by the commodity code	Enter any additional code for the goods being declared as set out in the UK Trade Tariff Volume 2. If no additional code is required, leave blank. In this scenario, leave this data element blank
6/17	Commodity code — national additional codes	Item	Mandatory where required for tax purposes	Enter any National Additional Code for the goods being declared. Check the VAT and excise section of the goods being declared in the UK Trade Tariff Volume 2 to identify the relevant national additional codes for your good. A list of National Additional Codes to declared can be found in the list on Appendix 19: National additional codes to declare with Data Element 6/17. If no National Additional Code is required, leave this data element blank. In this scenario, this is not required as it is not specified by the commodity code.
6/18	Total packages	Header	Mandatory	Enter the total number of packages across all goods items on the declaration In this scenario, '200' is entered to identify 200 packages.
7/2	Container	Header	Mandatory	Enter the appropriate code to indicate if the goods will be in a shipping container 0: if the goods are not transported in containers 1: if the goods are transported in containers In this scenario, '1' is entered to indicate that the goods are transported in containers
7/4	Mode of transport at the border	Header	Mandatory	Enter the code for the mode of transport used to arrive at the border. A description and a list of the codes to declare can be found in the guidance for DE 7/4 Mode of Transport at the Border. In this scenario, '1' is entered to represent maritime/sea transport.
7/5	Inland mode of transport	Header	Mandatory if customs formalities completed inland.	Enter the inland mode of transport. The codes to identify this mode of transport can be found in the guidance for DE 7/4 Mode of Transport at the Border. In this scenario, customs formalities are completed at the frontier, so this data element is left blank.

7/9	Identity of means of transport on arrival	Header	Mandatory unless the transport is postal or a fixed energy installation.	Enter the identity type and identification number of the means of transport. • Identification type: Enter the relevant code for the mode of transport from the list. found in the guidance for DE 7/9 Identity of Means of Transport. • Identification number: Enter the identification number of the mode of transport on arrival. In this scenario, '1012345' • Identification type: '10' to indicate IMO ship identification number. • Identification number: Enter a ship identification number i.e. 12345.
7/10	Container identification number	Header level if identification number applies to all goods Item level if identification number applies to individual items	Mandatory if goods are containerised as indicated in DE 7/2	If goods are containerised, enter the marks (letters and numbers) which identify the transport container. This will be show on your shipping documents. Enter the container reference number, an alpha numeric identification number to a total of 17 characters. In this scenario, 'AD12345' is entered as an example container identification number. Please enter the container identification number relevant to your declaration This data element is mandatory as DE 7/2 is completed to identify the goods are containerised.
7/15	Nationality of active means of transport crossing the border	Header	Mandatory unless postal, rail or fixed energy installation	Using the relevant country code enter the nationality of the active means of transport crossing the Union's external border using the list in Appendix 13: List of country codes. In this scenario, 'NL' to indicate Netherlands

8/1	Quota order number	Item	Mandatory where Quota is claimed	Enter the order number of the tariff quota for which the declarant is applying. When a reduced or nil rate of Customs Duty is claimed against a Tariff quota, enter the relevant serial number listed under the commodity code in the UK Trade Tariff Volume 2. In this scenario, no quota is being claimed so this data element is left blank.
8/2	Guarantee type	Header	Mandatory for certain procedure codes and methods of payment	Enter the type of guarantee to be used. A list of guarantee type codes which descriptions for each code can be found in the guidance for DE 8/2 Guarantee Type and Cash Accounts. Please refer to the Procedure Code completion notes in Appendix 1: DE 1/10: Requested and Previous Procedure Codes for specific guidance on the completion rules for this data element according to the guarantee requirements of the particular procedure being requested in DE 1/10 (Procedure Code). Where document code C505 is declared in DE 2/3 Document Codes and authorisation type code CGU is declared in DE 3/39 Holder of the Authorisation, then code 0 or 1 must be declared in this data element. In this scenario, leave this data element blank.
8/3	Guarantee reference number	Header	Mandatory for certain procedure codes and methods of payment	Enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee. For further information on how to complete this data element, please refer to the guidance for DE 8/3 Guarantee Reference. Where document code C505 is declared in DE 2/3 (Document Codes) and authorisation type code is declared in DE 3/39 (Holder of the Authorisation), then this data element is mandatory. In this scenario, leave this data element blank.

8/5	Nature of transaction	Header level if nature of transaction is the same for all items Item level if nature of transaction only applies to the item	Mandatory	Enter the relevant 2-digit code for type of transaction using the codes and descriptions found in the guidance for DE 8/5 Nature of Transaction. The first digit from column A is mandatory, while the second digit from column B is optional. In this scenario, '1' is entered to represent: • First digit: '1' to represent transaction involving actual or intended transfer of ownership • Second digit: Optional and not declared.
8/6	Statistical value	Item	Mandatory unless calculated by the system	Enter the statistical value for the goods item in GBP (£ sterling), irrespective of the currency used in Invoice Currency. In this scenario, this data element is left blank