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| **Scenario 5: Release to Free Circulation and Home Use, after Customs Warehousing – utilising aggregation**  **File Name: AGG\_Sample\_TC05\_Scenario\_v0.1**  Procedure code: 40 71  Additional procedure: 000 (*no additional procedure*)  Declaration Category: H1  Additional declaration type: Z (EIDR Supp dec)  Trader EORI no: GB025115100001 (Importer and Declarant: Self Representation)  Importer is recognised as AEOC  Commodity Code:4202121900  50 DUCRs are being aggregated |

| **Data Element** | **D.E. Description** | **Header or Item Level** | **Mandatory** | **Data required** | **Notes** | **Schema Mapping** |
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|  | Acceptance Date |  |  | <*Current position of CDS Programme (at 15 November 2018) is that this is not now required*> | Note: The Accept Date is used as the tax point date for EIDR where a previous document (CLE) is at header level |  |
| 1/1 | Declaration Type | H | M | IM | Import  *Note: Cannot mix IM and CO on an aggregated declaration* | IM into  Declaration/TypeCode |
| 1/2 | Additional Declaration Type | H | M | Z | To represent a supplementary declaration under the EIDR process  *Note: Cannot aggregate across supplementary declaration types* | Y into  Declaration/TypeCode |
| 1/6 | Goods item number | I | M | 1 |  | Declaration/GoodsShipment/  GovernmentAgencyGoodsItem/SequenceNumeric |
| 1/8 | Signature, Authentication | H | M paper declarations only | na | Not to be completed, system identification replaces signature |  |
| 1/9 | Total number of items | H | M | 1 |  | 1 into  Goodsitemquantity/1 |
| 1/10 | Procedure | I | M | 4071 | Free Circulation & Home Use after Customs Warehousing  *Note: All codes must apply to the goods, for example, all Inward Processing (IP) at item level. The same Data Element (DE) 1/10 procedure code must apply to the goods being aggregated* | 40 into  Declaration/GoodsShipment  /GovernmentAgencyGoodsItem/GovernmentProcedure  /CurrentCode  71 into  Declaration/GoodsShipment/  GovernmentAgencyGoodsItem/GovernmentProcedure  /PreviousCode |
| 1/11 | Additional Procedure | I | M | 000 | No additional procedure  *Note: All codes must apply to the goods, for example, all Community System of Duty Reliefs (CSDR) at item level. DE 1/11 can be declared up to 99 times per item to cover single goods item scenarios.* | 000 into  Declaration/GoodsShipment/GovernmentAgencyGoodsItem/GovernmentProcedure/CurrentCode  Without a corresponding PreviousCode in the GovernmentProcedure |
| 2/1 | Simplified Declarations/Previous documents | H/I | M The goods item no. can be optional | YCLE20181130-1  YDCRAGGDUCRGB025115100001-12345-1 | To reference the EIDR record – Entered at header level to register the tax point (*this is item 1 from the EIDR record entry*)  *\*Note: Under aggregation of 40 or more DUCRs, this is the last day of the period being aggregated*  *The aggregated DUCR that tracks back to the record of all DUCRs aggregated on this supp dec*  *Note: document class Y used for DUCR as sup dec.*  *As this is for a single item declaration, this should all be declared at header level. In CDS, the MUCR (MCR) is not required on a sup dec.* | Mapping for  YCLE20181130-1  only  Y into  Declaration/GoodsShipment/PreviousDocument  /CategoryCode  CLE into  Declaration/GoodsShipment/PreviousDocument  /TypeCode  20181130 into  Declaration/GoodsShipment/PreviousDocument/ID  1 into  Declaration/GoodsShipment/PreviousDocument  /LineNumeric |
| 2/2 | Additional Information | I | M where codes required | 00500-IMPORTER | Denoting that the declarant and importer are the same party (self-representation).  *Note: Where an AI code requires explicit information to be declared on the declaration this cannot be aggregated, as specific information is required against the code. Where a ‘range’ may be declared, provide a reference number that tracks back to the commercial records breakdown.* | 00500 into  Declaration/GoodsShipment/GovernmentAgencyGoodsItem/AdditionalInformation/StatementCode  IMPORTER into  Declaration/GoodsShipment/GovernmentAgencyGoodsItem/AdditionalInformation/statementDescription |
| 2/3 | Documents produced, certificates and authorisations, additional references | I | M where codes required | 505NGBCGUguaranteenotrequired-CCC  C506GBDPO1234567  C514GBGBEIRGB025115100001  GBAEOCGB025115100001  C517GBCWPU123456789GB  N93545678AGG/10/01/2019-AC  9120 GB025115100001-XX  Y02303000/15  Y02403000/15  Y02703000/15 | Denoting that comprehensive guarantee is not required due to UCC transition arrangements  Deferment Account authorisation number  Authorisation for EIDR  Authorisation for AEOC  Authorisation for Private Warehouse  Invoice/order reference (valuation Method 1 used)  *\*Note: Where an aggregated declaration covers multiple invoices, insert a reference to provide a link to the individual invoices*  Importation of animal pathogens Licence  The AEO certificate number of the Importer  The AEO certificate number of the Declarant  The AEO certificate number of the Warehousekeeper  (Note, the Importer, Declarant and Warehousekeeper are the same party in this example)  *Note: Where a Doc code requires specific information to be declared on the declaration - this cannot be aggregated, as specific information is required against the code. Where a ‘range’ may be declared, provide a reference number that tracks back to the commercial records breakdown. BTIs: Declare C626 and a single BTI code, you must have records showing an audit trail for all other BTIs which apply to that item.*  *Invoice details: Where N935 is required - insert a reference that allows a cross reference back to the individual invoices in the commercial records.* | C514GBGBEIRGB025115100001  Into  C into  Declaration/ GoodsShipment  /GovernmentAgencyGoodsItem/AdditionalDocument  /CategoryCode  514 into  Declaration/ GoodsShipment  /GovernmentAgencyGoodsItem/AdditionalDocument  /TypeCode  GBEIRGB025115100001 into  Declaration/ GoodsShipment  /GovernmentAgencyGoodsItem/AdditionalDocument  /ID |
| 2/4 | Reference number/UCR | H/I | C | na | Optional if required by declarant |  |
| 2/5 | LRN | H | M | TTM51\_AGG\_PN | Traders own reference number – this must be unique to the transaction | TTM51\_AGG\_PN into  Declaration/FunctionalReferenceID |
| 2/6 | Deferred Payment | H | M  (Mandatory for deferred payment) | 1DAN1234567 | The DAN account used for deferred payment of the customs charges | 1 into  Declaration/AdditionalDocument/CategoryCode  DAN into  Declaration/AdditionalDocument/TypeCode  1234567  into Declaration/AdditionalDocument/ID |
| 2/7 | Identification of warehouse | H | M only when warehousing or free zone used | U1234567GB | The private warehouse ID  *Note: If a Customs warehousing (CW) or Free Zone (FZ) Procedure Code is declared enter the Type, Warehouse Identification number and Country code. All goods on an aggregated declaration must relate to the same CW or FZ.* | U into  Declaration/Warehouse/TypeCode  1234567GB into  Declaration/Warehouse /ID |
| 3/1 | Exporter | H/I | M  When no recognised ID no. is in 3/2 | Bags Exports 1 Bags Avenue US NY1 234 New York | *Note: All goods declared at item level must be for a single exporter. Enter the full name and address of the third country exporter or EORI.*  *More than one exporter is allowed on a supplementary declaration, as header level covered by AI code 00200 (with exporters declared individually, one per goods item).* | Bags Exports into  Declaration/Exporter/Name  1 Bags Avenue into  Declaration/Exporter/Address/Line  US into  Declaration/Exporter/Address/CountryCode  NY1 234 into  Declaration/Exporter/Address/PostcodeID  New York into  Declaration/Exporter/Address/CityName |
| 3/2 | Exporter ID no. | H/I | M Only when a recognised ID no. is available | na | *Note: All goods declared at item level must be for a single exporter. More than one exporter allowed on a supplementary declaration as header level covered by AI code 00200.* |  |
| 3/15 | Importer | H | M  When no recognised ID no. is in 3/16 | na | *Note: Single importer at header level. All goods on an aggregated supplementary declaration must relate to a single importer.* |  |
| 3/16 | Import ID no | H | M Only when a recognised ID no. is available | GB025115100001 | The EORI number of the Importer  *Note: All goods on an aggregated supplementary declaration must relate to a single importer.*  (Please note that removals from a private Customs Warehouse must be made with the Warehousekeeper declared as the Importer) | Declaration/GoodsShipment/Importer/ID |
| 3/17 | Declarant | H | M  When no recognised ID no. is in 3/18 | na |  |  |
| 3/18 | Declarant ID no | H | M Only when a recognised ID no. is available | GB025115100001 | The EORI number of the declarant – Self representing on the declaration  The UK requires an EORI to be provided for the declarant | Declaration/Declarant/ID |
| 3/19 | Representative | H | M  When no recognised ID no. is in 3/20 and different from 3/17 | na |  |  |
| 3/20 | Representative ID no | H | M Only when a recognised ID no. is available | na | Not required as self-representation used. (When declared, the UK requires an EORI to be provided for the representative.) |  |
| 3/21 | Representative status code | H | M  Required if self-rep not used | na | Not required as self-representation used  Code 00500 in D.E. 2/2 replaces self-rep code |  |
| 3/24 | Seller | H/I | M  If different from exporter, and no ID | na | Not required as the seller is the exporter  *Note: Enter code 00200 – Various-AGG Details of different sellers for specific declarations must be kept in the commercial records* |  |
| 3/25 | Seller ID no | H/I | M  If different from exporter | na | Not required as the seller is the exporter  *Note: If aggregating across Sellers, code 00200 – Various-AGG must be entered in 3/24 Details of different sellers for specific declarations must be kept in the commercial records.* |  |
| 3/26 | Buyer | H/I | M  If different from importer, and no ID | na | Not required as the buyer is the importer  *Note: Enter code 00200 – Various-AGG Details of different buyers for specific declarations must be kept in the commercial records.* |  |
| 3/27 | Buyer ID no. | H/I | M  If different from importer | na | Not required as the buyer is the importer  *Note: If aggregating across Buyers, code 00200 – Various-AGG must be entered in 3/26. Details of different buyers for specific declarations must be kept in the commercial records.* |  |
| 3/37 | Additional supply chain actors ID no | H/I | C | na | Optional for the declarant to provide |  |
| 3/39 | Holder of the authorisation ID no | H | M if authorisation is required to declare goods to procedure | AEOCGB025115100001  CGUGB025115100001  DPOGB025115100001 EIRGB025115100001  CWPGB025115100001 | EORI number of the AEOC status holder  EORI number of the comprehensive guarantee holder\*  EORI number of the deferment authorisation  EORI number of the EIDR authorisation holder  EORI number of the Private Customs Warehousekeeper  *\*Note that although this scenario covers a CCC authorisation, and a waiver is being claimed, the EORI number must still be declared here*  *Note: EORI numbers for authorisations are declared at header level. Cannot aggregate across different parties for a single authorisation type i.e. IP for two different importers.* | CGUGB025115100001  Into  GB025115100001 into  Declaration/AuthorisationHolder/ID  CGU into  Declaration/AuthorisationHolder/ CategoryCode |
| 3/40 | Additional fiscal references ID no | H/I | M  Where procedure code 42xx used | na | Not required for this procedure  *Note: Where required each separate OSR recipient must be declared i.e. 99 times at header or item level.* |  |
| 4/1 | Delivery terms | H | M Only mandatory if method 1 is being used | CIFVARIOUSAGG | To represent the following delivery terms: Cost Insurance and Freight.  *Note: you cannot aggregate across delivery terms (incoterms), for aggregation of locations (which must all be subject to the same delivery terms) enter: ‘VARIOUSAGG’* | CIF into  Declaration/GoodsShipment/TradeTerms  /ConditionCode  VARIOUSAGG into  Declaration/GoodsShipment/TradeTerms/LocationID |
| 4/3 | Calculation of taxes - Tax type | I | M  If revenue to pay/secure | na | (*As at 19 November 2018, the CDS Programme advise that unless OVR01 is used, this Data Element should not be completed)*  *Note: Where required, the same tax types must apply to the aggregated goods at item level.* |  |
| 4/4 | Calculation of taxes - tax base | I | M  If measurement unit or override reqd | na | No measurement units or overrides required for the scenario  *Note: Where measurement units are required, the same measurement unit code must apply to all the goods aggregated at item level.* |  |
| 4/6 | Calculation of taxes - Payable tax amount | I | M  If override reqd | na | (*As at 19 November 2018, the CDS Programme advise that unless OVR01 is used, this Data Element should not be completed)*  *Note: Where using OVR01 in DE 2/2, all aggregated items must have a manual tax calculation at item level for all tax types.* |  |
| 4/7 | Calculation of taxes Total | I | M  If override reqd | na | (*As at 19 November 2018, the CDS Programme advise that unless OVR01 is used, this Data Element should not be completed)* |  |
| 4/8 | Calculation of taxes - MOP | I | M | E | Deferment  Duties to be paid via deferment - Use of deferment mandated under Simplified Declaration Procedures | Declaration/GoodsShipment  /GovernmentAgencyGoodsItem/Commodity  /DutyTaxFee/Payment/MethodCode |
| 4/9 | Additions and deductions | H/I | M  if using method 1 | na | Note: Only mandatory if there are amounts to be added or deducted which have not already been accounted for in the declared value  *Note: Any addition or deduction declared at header/item level must apply to all the aggregated goods.* |  |
| 4/10 | Invoice currency | H | M | na | Whilst mandatory under UCC, CDS does not make this available as a separate data element, however it must be entered against any amounts declared (for example in D.E. 4/9, D.E. 4/11 or D.E. 4/14) |  |
| 4/11 | Total amount invoiced | H | C | na | Optional for the trader to declare |  |
| 4/13 | Valuation indicators | I | M Methods 2-6 optional Method 1 mandatory | 0000 | First digit: 0 = there is **no** price influence as a result of a Party Relationship between the buyer and seller.  Second digit: 0 = there are **no** 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: 0 = the sale or price is **not** subject to some condition or consideration in accordance with Article 70(3)(b) of the Code.  Fourth digit: 0 = the sale is **not** subject to an arrangement under which part of the proceeds of any subsequent resale, disposal or use accrues directly or indirectly to the seller.  *Note: Goods may be aggregated across DE 4/13 codes providing that there is a full breakdown in the commercial records.* | Declaration/GoodsShipment  /GovernmentAgencyGoodsItem  /ValuationAdjustment/AdditionCode |
| 4/14 | Item price amount | I | M | GBP100000 | The aggregated value declared per item, consists of the total value of all items aggregated under the same item. | GBP into  Declaration/GoodsShipment  /GovernmentAgencyGoodsItem/Commodity  /InvoiceLine/ItemChargeAmount@currencyID  100000 into  Declaration/GoodsShipment  /GovernmentAgencyGoodsItem/Commodity  /InvoiceLine/ItemChargeAmount |
| 4/15 | Exchange rate | H | M  If fixed exchange rate used | na | No fixed exchange rate used |  |
| 4/16 | Valuation method | I | M unless D.E. 1/11 used E01 or E02 | 1 | Method 1 used: Transaction value  *Note: The same valuation method must apply to all the aggregated goods at item level.* | Declaration/GoodsShipment/GovernmentAgencyGoodsItem/CustomsValuation/MethodCode |
| 4/17 | Preference | I | M | 100 | Represents no preference being claimed  *Note: Cannot aggregate across preference codes* | Declaration/GoodsShipment  /GovernmentAgencyGoodsItem/Commodity  /DutyTaxFee/DutyRegimeCode |
| 5/8 | Country of destination code | H/I | M | GB | Destination country is GB  *Note: If goods are being entered to Onward Supply Relief (OSR) - cannot aggregate across destination Member States.* | Declaration/GoodsShipment/Destination/CountryCode |
| 5/14 | Country of dispatch/ export code | H/I | M | US | *Note: You cannot aggregate across different countries at header or item* | Declaration/GoodsShipment/ExportCountry/ID |
| 5/15 | Country of origin code | I | M where D.E. 4/17 begins with ‘1’ | US  1 | Where preference code in D.E. 4/17 begins with ‘1’, this must be completed  *Note: You cannot aggregate across different countries* | US into  Declaration/GoodsShipment  /GovernmentAgencyGoodsItem/Origin/CountryCode  1 in Declaration/GoodsShipment/GovernmentAgencyGoodsItem/Origin/TypeCode to indicate Non-Preferential |
| 5/16 | Country of preferential origin code | I | M where D.E. 4/17 does not begin with ‘1’ | na | Where preference code in D.E. 4/17 begins with a number other than ‘1’, this must be completed  *Note: Cannot combine preference and non-preference on same item. Cannot aggregate across preference codes.* |  |
| 5/21 | Place of loading | H | M  If air freight deductions claimed | na | No air freight adjustments in the scenario  *Note: You cannot aggregate across different airports of loading* |  |
| 5/23 | Location of goods | H | M | GBBYCWU1234567GB | The location code for a warehouse: ‘GBBYCW’ then the Customs Warehouse ID: ‘U1234567GB’ in this example  *Note: Single goods located at header level. For warehousing must declare – GBBYCW + Warehouse Identification number. For Free Zones declare – GBBYFZ + Free Zone Identification number For other location types where more than one Location applies, declare GBBYAGG + reference number to link to breakdown in the commercial records.* | GBBYCWU1234567GB into  CWU1234567GB into  Declaration/GoodsShipment/Consignment/GoodsLocation/ID  B into  Declaration/GoodsShipment/Consignment/ GoodsLocation/TypeCode  Y into  Declaration/GoodsShipment/Consignment/ GoodsLocation/Address/TypeCode  GB into  Declaration/GoodsShipment/Consignment/ GoodsLocation/Address/CountryCodeCode |
| 5/26 | Customs office of presentation | H | M for SASP or centralised clearance | na | Only required for a SASP entry and centralised clearance |  |
| 5/27 | Supervising customs office | H | M where D.E. 1/10 requires | GBLBA001 | The Supervising Office Code for the HMRC Office overseeing the Customs Warehouse procedure (Peter Bennet House, Leeds)  *Note: All items on the declaration must have the same supervising office.* | Declaration/SupervisingOffice/ID |
| 6/1 | Net Mass (KG) | I | M | 100 |  | Declaration/GoodsShipment  /GovernmentAgencyGoodsItem/Commodity  /GoodsMeasure/NetNetWeightMeasure |
| 6/2 | Supplementary units | I | M  Where required by CN code | na | No supplementary units applicable to this commodity code  *Note: Whilst an aggregated quantity may be declared, the supplementary unit measurement type/code must be the same for all aggregated goods.* |  |
| 6/5 | Gross Mass (KG) | H/I Item level for supplementary declarations | M | 110 | *Note: An aggregated weight may be provided at header level.*  *Completion at item level is determined by the additions and deductions claimed in DE 4/9 and any commodity code specific requirements.* | Declaration/GoodsShipment  /GovernmentAgencyGoodsItem/Commodity  /GoodsMeasure/GrossMassMeasure |
| 6/8 | Description of goods | I | M | 200 Vanity cases with outer surface made of plastic sheet, STK12345 | Description of goods for items removed from a CW must include the CW stock reference number  *Note: Description of goods must be specific and the same for all aggregated goods.*  *Where the goods are classified within the same commodity code and the Tariff description are the same BUT the customs charges are different (such as VAT liability of standard and zero rate), these can only be aggregated where identical charges are applicable to all goods, otherwise the goods must be declared as separate items (even if the commodity code/Tariff description are the same) so that the correct customs debt is identified.* | Declaration/GoodsShipment  /GovernmentAgencyGoodsItem/Commodity  /Description |
| 6/9 | Type of packages | I | M | PK | Representing ‘Packages’  *Note: If a single package type applies to all the aggregated goods - enter the specific type code. If multiple package types apply, enter NA. Provide an audit trail in the commercial records where NA is used.* | Declaration/GoodsShipment  /GovernmentAgencyGoodsItem/Packaging/TypeCode |
| 6/10 | No of packages | I | M | 200 |  | Declaration/GoodsShipment  /GovernmentAgencyGoodsItem/Packaging  /QuantityQuantity |
| 6/11 | Shipping marks | I | M | DCRAGG12345-1 | *Note: If aggregated across shipping marks use DCRAGG reference as per DE 2/1.* | Declaration/GoodsShipment  /GovernmentAgencyGoodsItem/Packaging  /MarksNumbersID |
| 6/13 | CUS code | I | M  Where TARIC measure requires | na | *Note: If the CUS code is linked to a TARIC measure, the same CUS code must apply to all aggregated goods.* |  |
| 6/14 | Commodity code - combined nomenclature code | I | M | 42021219 | Representing the commodity code for the goods, as described in D.E. 6/8 above.  *Note: Cannot aggregate across commodity codes.*  *Where the goods are classified within the same commodity code and the Tariff description are the same BUT the customs charges are different (such as VAT liability of standard and zero rate), these can only be aggregated where identical charges are applicable to all goods, otherwise the goods must be declared as separate items (even if the commodity code/Tariff description are the same) so that the correct customs debt is identified.* | Declaration/GoodsShipment  /GovernmentAgencyGoodsItem/Commodity/  Classification/ID  (TSP in Declaration/GoodsShipment/GovernmentAgencyGoodsItem/Commodity/Classification/IdentificationTypeCode) |
| 6/15 | Commodity code - TARIC code | I | M | 00 | *Note: Cannot aggregate across TARIC or NAC commodity codes.* | Declaration/GoodsShipment  /GovernmentAgencyGoodsItem/Commodity/  Classification/ID  (TRC in Declaration/GoodsShipment/GovernmentAgencyGoodsItem/Commodity/Classification/IdentificationTypeCode |
| 6/16 | Commodity code - TARIC additional codes | I | M  Where required by CN | na | *Note: Cannot aggregate across TARIC or NAC commodity codes.* |  |
| 6/17 | Commodity code - national additional codes | I | M  Where required for tax purposes | na | *Note: Cannot aggregate across TARIC or NAC commodity codes.* |  |
| 6/18 | Total packages | H | M | 200 | Note that this matches DE 6/10 because this is a single item declaration | Declaration/TotalPackageQuantity |
| 7/2 | Container | H | M | 0 | Indicator to show if goods are packed in a container or not  *Note: If aggregating across containerised and non-containerised goods use code ‘0’.* | Declaration/GoodsShipment/Consignment  /ContainerCode |
| 7/4 | Mode of transport at the border | H | M | 1 | Representing Maritime/Sea transport  *Note: Where multiple modes of transport are involved, this can be aggregated using the most common/frequent mode of transport* | Declaration/GoodsShipment/BorderTransportMeans/ModeCode |
| 7/5 | Inland mode of transport | H | M for customs formalities completed inland | 3 | Representing Road transport (required as the declaration is lodged for goods ‘inland’) | Declaration/GoodsShipment/Consignment/  ArrivalTransportMeans/ModeCode |
| 7/9 | Identity of means of transport on arrival | H | M unless postal or fixed energy installations | 10AGG9876 | *Note: Under aggregation, declare the code for the most common/frequent transport ID applicable (which must correlate to the Mode of Transport declared in DE 7/4), followed by AGG and a reference to the breakdown of the identities in records.*  Example number representing IMO ship identification number: ‘10’ (*correlating to DE 7/4*), followed by AGG, then the trader’s example reference to the records of ‘9876’ | 10 into  Declaration/GoodsShipment/Consignment/  ArrivalTransportMeans/IdentificationTypeCode  AGG9876 into  Declaration/GoodsShipment/Consignment/  ArrivalTransportMeans/ID |
| 7/10 | Container identification number | H/I | M | NA | *Note: See DE 7/2 if aggregating across containerised and non-containerised goods - use code ‘0’ in DE 7/2 and leave DE 7/10 blank.* |  |
| 7/15 | Nationality of active means of transport crossing the border | H | M unless postal, rail or fixed energy installations | US | *Note: SDP supplementary declarations only: Enter the most common nationality applicable to the aggregated goods.* | Declaration/GoodsShipment/BorderTransportMeans  /RegistrationNationalityCode |
| 8/1 | Quota order number | I | M  Where Quota claimed | na | No Quota claimed  *Note: If claiming quota, the same quota/order number must apply to all the aggregated goods.* |  |
| 8/2 | Guarantee type | H | M for certain procedure codes/MOP | 0 | To represent that a Customs Comprehensive Guarantee waiver is held, owing to UCC transitional arrangements | Declaration/ObligationGuarantee/SecurityDetailsCode |
| 8/3 | Guarantee reference number | H | M for certain procedure codes/MOP | Guaranteenotrequired | This must be completed with the statement ‘Guaranteenotrequired’ | Guaranteenotrequired into  Declaration/ObligationGuarantee/ID |
| 8/5 | Nature of transaction | H/I | M | 1 | Representing: ‘1’ Transactions involving actual or intended transfer of ownership from residents to non-residents against financial or other compensation (except the transactions listed under 2, 7, 8)  *Note: Second digit is not mandatory*  *Note: If aggregating across transaction types use code ‘9’.* | Declaration/GoodsShipment/TransactionNatureCode |
| 8/6 | Statistical value | I | M | GBP100000 | *Note: Total across aggregated items.* | GBP100000  GBP into  Declaration/GoodsShipment/  GovernmentAgencyGoodsItem/StatisticalValueAmount/StatisticalValueAmount/ @currencyID  100000 into  Declaration/GoodsShipment/  GovernmentAgencyGoodsItem/StatisticalValueAmount |
| 8/7 | Write off | I | M where required. | na |  |  |