

Please note that you only need to provide details of your Deferment Comprehensive Guarantee authorisation when the outright payment of customs duty is being deferred.

If you aren't deferring payment of customs duty (e.g., VAT only) then details of these authorisations aren't required. DE 2/6 must still be completed with the Deferment Account Number and DE 4/8 must be completed with a deferment Method of Payment code. Do not declare an A-series tax type in DE 4/3.

The tables below give both GB and NI completion details, **when Customs Duty is being deferred**, please only follow either the GB or XI examples, not both.

Where a Comprehensive Guarantee is held:

| Data Element | Details to be entered: |
|-----------------------------|---|
| DE 2/3 | Enter both of the Document Codes C505 and C506 Enter: <ul style="list-style-type: none"> C505 followed by either GBCGU or XICGU then the Comprehensive guarantee authorisation number in Document ID. No status code or Document Reason is required Enter: <ul style="list-style-type: none"> Document Code C506 followed by GBDPO or XIDPO followed by the Deferment account authorisation number in Document ID. No Status Code or Document Reason is required |
| DE 2/6 | Enter DAN1 followed by the Deferment number that is linked to the authorisation number declared in DE 2/3 against document code C506 |
| DE 3/16, DE 3/18 or DE 3/20 | The GB or XI EORI number declared in either DE 3/16, DE 3/18 or DE 3/20 must match the EORI number declared in DE 3/39 (against codes CGU and DPO) |
| DE 3/39 | Enter both of the codes CGU and DPO: <ul style="list-style-type: none"> CGUGB000000000000 or CGUXI000000000000 DPOGB000000000000 or DPOXI000000000000 (the characters GB or XI 000000000000' relate to the EORI number of the person who owns the deferment account/ guarantee) |
| DE 4/3 (Tax Types) | An A series tax type is declared |
| DE 4/8 | Method of Payment codes 'E' or 'R' are declared |
| DE 8/2 | Enter code '1' |
| DE 8/3 | In the 'Other Guarantee Reference' Component, enter: Where a comprehensive guarantee authorisation number is declared in DE 2/3: Enter The actual reference number of the CCG Leave Guarantee Reference Number component (GRN) blank |

Where a Comprehensive Guarantee waiver is being claimed:

| Data Element | Details to be entered: |
|-----------------------------|---|
| DE 2/3 | <p>Enter both of the Document Codes C505 and C506</p> <p>Enter:</p> <ul style="list-style-type: none"> • C505 followed by GBCGUguaranteenotrequired or XICGUguaranteenotrequired in both Document ID AND Document Reason, with Document Status Code CC <p>Enter:</p> <ul style="list-style-type: none"> • Document Code C506 followed by GBDPO or XIDPO followed by the Deferment account authorisation number in Document ID. No Status Code or Document Reason is required |
| DE 2/6 | Enter DAN1 followed by the Deferment number that is linked to the authorisation number declared in DE 2/3 against document code C506 |
| DE 3/16, DE 3/18 or DE 3/20 | The GB or XI EORI number declared in either DE 3/16, DE 3/18 or DE 3/20 must match the EORI number declared in DE 3/39 (against codes CGU and DPO) |
| DE 3/39 | <p>Enter both of the codes CGU and DPO:</p> <ul style="list-style-type: none"> • CGUGB000000000000 or CGUXI000000000000 • DPOGB000000000000 or DPOXI000000000000 <p>(the characters GB or XI 000000000000' relate to the EORI number of the person who owns the deferment account/ claiming the guarantee exemption)</p> |
| DE 4/3 (Tax Types) | An A series tax type is declared |
| DE 4/8 | Method of Payment code 'E' or 'R' are declared |
| DE 8/2 | Enter code '0' |
| DE 8/3 | <p>In the 'Other Guarantee Reference' Component, enter: Guaranteenotrequired</p> <p>Leave Guarantee Reference Number component (GRN) blank</p> |