



EUROPEAN COMMISSION  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Digital delivery of Customs and Taxation Policies  
**Processes & Data, Customer Relationship and Planning**

## **Guidance on the Use of GB and XI codes (Annex B)**

**Geonomenclature codes for the implementation of the IE/NI Protocol**

## I. Introduction:

The codes to be used in customs declarations, notifications and proof of the customs status of Union goods are the Union's alphabetic codes for countries and territories based on the current ISO alpha 2 codes (a2) in so far as they are compatible with the requirements of Commission Regulation (EU) No 2020/1470 of 12 October 2020 on the nomenclature of countries and territories for the European statistics on international trade in goods and on the geographical breakdown for other business statistics (OJ L 334, 13.10.2020, p. 2 - 21).

|    |                                             |                                                                                                                                                                      |
|----|---------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GB | United Kingdom                              | Great Britain, Northern Ireland, Channel Islands and Isle of Man                                                                                                     |
| XI | United Kingdom (Northern Ireland)           | Code to be used if United Kingdom (in respect of Northern Ireland) needs to be distinguished according to the conditions laid down in the relevant Union provisions. |
| XU | United Kingdom (excluding Northern Ireland) | Code to be used if United Kingdom (excluding Northern Ireland) needs to be distinguished according to the conditions laid down in the relevant Union provisions.     |

This document provides guidance relating to the use of the codes "GB" and "XI" in the context of the registration and identification of economic operators and for customs declarations, notifications and proof of the customs status of Union goods<sup>1</sup> and gives guidance for their use. It applies from 1 January 2021.

The code XU is not used in the context of customs declarations, notifications and proof of the customs status of Union goods. An appropriate clarification will be inserted in Annex B to Commission Implementing Regulation 2015/2447.

Depending on the context, the code GB will refer to the whole territory of the United Kingdom or to the whole territory of the United Kingdom without Northern Ireland.

Union legislation often requires that economic operators are established in the customs territory of the European Union in order to be allowed to carry out certain acts. For example a person must be established in the customs territory of the European Union in order to be allowed to lodge a

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<sup>1</sup> This analysis covers all declarations, notifications and proof of customs status of Union goods which are covered by Annex B to Commission Delegated Regulation 2015/2446.

customs declaration (see Article 170(2) of Regulation 952/2013). It is therefore necessary to use the code “XI” for the address of an economic operator in the EORI database. Where the address is provided by economic operators (and not retrieved from EORI) in customs declarations, notifications and proof of the customs status of Union goods, the code “XI” is usually not available in the electronic systems of the economic operator. Therefore, for the address of economic operators, the code “GB” is used in customs declarations, notifications and proof of the customs status of Union goods and where the information is retrieved from the EORI database, the code “XI” is used.

The same considerations apply where a country code is needed to refer to places. In many cases the Union legislation requires a distinction whether or not the place is situated in the customs territory of the European Union. In other situations this distinction is legally not required and the information is provided from an electronic system of an economic operator where the code “XI” is not available. Therefore the use of the codes “GB” and “XI” is flexible for these data elements.

## **II. General remarks:**

### **1. Master Reference Number (MRN):**

The Master Reference Number contains 18 characters and is composed of following elements:

- Last two digits of year of formal acceptance/ registration of the declaration
- Identifier of the Member States from which the movement originates.
- Unique identifier for the movement per year and country
- Check digit

If the movement originates from Northern Ireland, only the code XI is used as identifier of the Member State.

In the context of the Common Transit Convention, the Master Reference Numbers issued by the United Kingdom (except Northern Ireland) for transit declarations will include the code “GB” to identify movement that originates from the United Kingdom (except Northern Ireland).

### **2. VAT Identification Number:**

The format of the VAT identification number is defined in Article 215 of Council Directive 2006/112/EC on the common system of value added tax.

Northern Ireland will remain inside the EU VAT, Customs Union and Single Market for goods.

If agreed, then businesses in Northern Ireland could effectively have two VAT numbers running in parallel. Albeit the same VAT number with a different prefix (XI) at the beginning as GB would no longer apply under the EU VAT regime.

3. Identifier for customs offices:

The identifier for customs offices is structured as follows:

- the first two characters (a2) serve to identify the country by means of the GEONOM code,
- the next six characters (an6) stand for the office concerned in that country.

Normally the customs offices referred to in section III. are located in a Member State. Therefore, for customs offices in Northern Ireland the code “XI” is used for the first two characters. Where customs offices in the United Kingdom (except Northern Ireland) assume functions in the context of the Common Transit Convention, the first two characters are “GB”.

**III. Use of the codes GB and XI for EORI:**

| D.E No | D.E. name                                     | D.E. format(Type/length)                                                                  | Notes relating to use of codes in respect of the United Kingdom and Northern Ireland                                                                                                                                                                                                                                            |
|--------|-----------------------------------------------|-------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1      | EORI number                                   | an..17                                                                                    | The EORI number is composed of an identifier of the registering Member State (two digits) and a unique identifier in a Member State (15 digits). For the identifier of the registering Member State the GEONOM code is used. The EORI numbers issued by the ‘UK in respect of Northern Ireland’ shall start with the code “XI”. |
| 3      | Address of establishment/address of residence | Street and number: an..70<br>Postcode:<br>an..9<br>City:<br>an..35<br>Country Code:<br>a2 | For the country code, the GEONOM code is used.<br>For economic operators established in Northern Ireland the code “XI” shall be used.<br>For economic operators established in the United Kingdom (with the exception of Northern Ireland), the code “GB” shall be used.                                                        |
| 5      | VAT identification number(s)                  | Country Code:<br>a2<br>VAT identification number:                                         | The format of the VAT identification number is defined in Article 215 of Council Directive 2006/112/EC on the common system of value added tax. Northern Ireland will                                                                                                                                                           |

|  |  |        |                                                                                                                                                                                                                                                                                                               |
|--|--|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |  | an..15 | remain inside the EU VAT, Customs Union and Single Market for goods. If agreed, then businesses in Northern Ireland could effectively have two VAT numbers running in parallel. Albeit the same VAT number with a different prefix (XI) at the beginning as GB would no longer apply under the EU VAT regime. |
|--|--|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Economic operators established in Northern Ireland are registered by the customs authorities of the United Kingdom in the EORI database in accordance with Article 9 of Regulation 952/2013. In this case for the first two digits of the EORI number (prefix to identify the registering Member State) the country code “XI” is used.

Economic operators with an address in the United Kingdom (except Northern Ireland) with a permanent business establishment in Northern Ireland can be registered with their address in the United Kingdom (except Northern Ireland, GEONOM code GB) by the customs authorities of the United Kingdom in respect of Northern Ireland. The identifier of the registering Member State is “XI”. In this case, the value “1” has to be indicated in the data element “Establishment in the customs territory of the Union”.

#### IV. Use of the codes GB and XI for Declarations, Notifications and Proof of the Customs Status of Union Goods:

| Data element/<br>class<br>Data sub-<br>element/<br>sub-class<br>Data sub-<br>element<br>number | Data<br>element/class<br>name | Data sub-<br>element/ sub-<br>class<br>name | Data sub-<br>element<br>name | Format | Notes relating to use of codes in respect of the United Kingdom<br>and Northern Ireland                                                                                                |
|------------------------------------------------------------------------------------------------|-------------------------------|---------------------------------------------|------------------------------|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 11 06 002 000                                                                                  | Split<br>Consignment          | Previous MRN                                |                              | an18   | See general remark 1. relating to the Master Reference Number.<br><br>For this data element, only XI can be used as identifier of the Member State from which the movement originates. |

| <b>Data element/<br/>class<br/>Data sub-<br/>element/<br/>sub-class<br/>Data sub-<br/>element<br/>number</b> | <b>Data<br/>element/class<br/>name</b> | <b>Data sub-<br/>element/ sub-<br/>class<br/>name</b> | <b>Data sub-<br/>element<br/>name</b> | <b>Format</b> | <b>Notes relating to use of codes in respect of the United Kingdom<br/>and Northern Ireland</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|--------------------------------------------------------------------------------------------------------------|----------------------------------------|-------------------------------------------------------|---------------------------------------|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 12 01 001 000                                                                                                | Previous<br>document                   | Reference<br>number                                   |                                       | an..70        | Where the Master Reference Number is used, see general remark 1.<br>relating to the Master Reference Number.                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 13 01 017 000                                                                                                | Exporter                               | Identification<br>number                              |                                       | an..17        | See section II. relating to the EORI number.<br><br>The structure of a third country unique identification number<br>recognised by the Union is equivalent to the structure of an EORI<br>number.<br><br>The code XI is used as a prefix for EORI numbers where economic<br>operators are registered in the EORI database in accordance with<br>Article 9 of Regulation 952/2013.<br><br>The code GB <sup>2</sup> can be used as a prefix for Third Country Unique<br>Identification Numbers issued by the United Kingdom (except<br>Northern Ireland). |

<sup>2</sup> TCUIN number will be used to identify a 'UK without Northern Ireland' economic operator. Technically, TAXUD IT is ready for this scenario, but legally this scenario GB MRA is not yet agreed.

| <b>Data element/<br/>class<br/>Data sub-<br/>element/<br/>sub-class<br/>Data sub-<br/>element<br/>number</b> | <b>Data<br/>element/class<br/>name</b> | <b>Data sub-<br/>element/ sub-<br/>class<br/>name</b> | <b>Data sub-<br/>element<br/>name</b> | <b>Format</b> | <b>Notes relating to use of codes in respect of the United Kingdom<br/>and Northern Ireland</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
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| 13 01 018 020                                                                                                | Exporter                               | Address                                               | Country                               | a2            | <p>GEONOM code</p> <p>In alignment with the code definitions for the address in EORI (see section on EORI), the codes XI is used for economic operators with an address in Northern Ireland and the code GB is used for economic operators with an address in the United Kingdom (except Northern Ireland).</p> <p>In export declarations, the code XI is used for exporters established in Northern Ireland.</p> <p>In import declarations relating to goods exported from the United Kingdom (except Northern Ireland), the code GB is used.</p> |
| 1302017000                                                                                                   | Consignor                              | Identification<br>number                              |                                       | an..17        | <p>See section II. relating to the EORI number.</p> <p>The structure of a third country unique identification number recognised by the Union is equivalent to the structure of an EORI number.</p> <p>The code XI is used as a prefix for EORI numbers where economic</p>                                                                                                                                                                                                                                                                          |

| Data element/<br>class<br>Data sub-<br>element/<br>sub-class<br>Data sub-<br>element<br>number | Data<br>element/class<br>name | Data sub-<br>element/ sub-<br>class<br>name | Data sub-<br>element<br>name | Format | Notes relating to use of codes in respect of the United Kingdom<br>and Northern Ireland                                                                                                                                                                                                                                                                                                    |
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|                                                                                                |                               |                                             |                              |        | <p>operators are registered in the EORI database in accordance with Article 9 of Regulation 952/2013.</p> <p>The code GB<sup>3</sup> can be used as a prefix for Third Country Unique Identification Numbers issued by the United Kingdom (except Northern Ireland).</p>                                                                                                                   |
| 13 02 018 020                                                                                  | Consignor                     | Address                                     | Country                      | a2     | <p>GEONOM code</p> <p>The code GB is used.</p> <p>Where electronic systems retrieve this information from the EORI database, the code XI is used for economic operators with an address in Northern Ireland and the code GB is used for economic operators with an address in the United Kingdom (except Northern Ireland). See code definitions for the address in EORI (section II).</p> |

<sup>3</sup> TCUIN number will be used to identify a 'UK without Northern Ireland' economic operator. Technically, TAXUD IT is ready for this scenario, but legally this scenario GB MRA is not yet agreed.

| Data element/<br>class<br>Data sub-<br>element/<br>sub-class<br>Data sub-<br>element<br>number | Data<br>element/class<br>name | Data sub-<br>element/ sub-<br>class<br>name | Data sub-<br>element<br>name | Format | Notes relating to use of codes in respect of the United Kingdom<br>and Northern Ireland                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
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| 13 03 017 000                                                                                  | Consignee                     | Identification<br>number                    |                              | an..17 | <p>See section II. relating to the EORI number.</p> <p>The code XI is used as a prefix for EORI numbers where economic operators are registered in the EORI database in accordance with Article 9 of Regulation 952/2013.</p> <p>The structure of a third country unique identification number recognised by the Union is equivalent to the structure of an EORI number.</p> <p>The code GB<sup>4</sup> can be used as a prefix for Third Country Unique Identification Numbers issued by the United Kingdom (except Northern Ireland).</p> |
| 13 03 018 020                                                                                  | Consignee                     | Address                                     | Country                      | a2     | <p>GEONOM code</p> <p>The code GB is used.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

<sup>4</sup> TCUIN number will be used to identify a 'UK without Northern Ireland' economic operator. Technically, TAXUD IT is ready for this scenario, but legally this scenario GB MRA is not yet agreed.

| Data element/<br>class<br>Data sub-<br>element/<br>sub-class<br>Data sub-<br>element<br>number | Data<br>element/class<br>name | Data sub-<br>element/ sub-<br>class<br>name | Data sub-<br>element<br>name | Format | Notes relating to use of codes in respect of the United Kingdom<br>and Northern Ireland                                                                                                                                                                                                                                                                                             |
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|                                                                                                |                               |                                             |                              |        | Where electronic systems retrieve this information from the EORI database, the code XI is used for economic operators with an address in Northern Ireland and the code GB is used for economic operators with an address in the United Kingdom (except Northern Ireland). See code definitions for the address in EORI (section II).                                                |
| 13 04 017 000                                                                                  | Importer                      | Identification<br>number                    |                              | an..17 | See section II. relating to the EORI number.                                                                                                                                                                                                                                                                                                                                        |
| 13 04 018 029                                                                                  | Importer                      | Address                                     | Country                      | a2     | GEONOM code<br><br>The code GB is used.<br><br>Where electronic systems retrieve this information from the EORI database, the code XI is used for economic operators with an address in Northern Ireland and the code GB is used for economic operators with an address in the United Kingdom (except Northern Ireland). See code definitions for the address in EORI (section II). |

| <b>Data element/<br/>class<br/>Data sub-<br/>element/<br/>sub-class<br/>Data sub-<br/>element<br/>number</b> | <b>Data<br/>element/class<br/>name</b> | <b>Data sub-<br/>element/ sub-<br/>class<br/>name</b> | <b>Data sub-<br/>element<br/>name</b> | <b>Format</b> | <b>Notes relating to use of codes in respect of the United Kingdom<br/>and Northern Ireland</b>                                                                                                                                                                                                         |
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| 13 05 017 000                                                                                                | Declarant                              | Identification<br>number                              |                                       | an..17        | See section II. relating to the EORI number.                                                                                                                                                                                                                                                            |
| 13 05 018 020                                                                                                | Declarant                              | Address                                               | Country                               | a2            | GEONOM code<br><br>In alignment with the code definitions for the address in EORI (see section on EORI), the code XI is used for economic operators with an address in Northern Ireland and the code GB is used for economic operators with an address in the United Kingdom (except Northern Ireland). |
| 13 06 017 000                                                                                                | Representative                         | Identification<br>number                              |                                       | an..17        | See section II. relating to the EORI number.                                                                                                                                                                                                                                                            |
| 13 06 018 020                                                                                                | Representative                         | Address                                               | Country                               | a2            | GEONOM code<br><br>In alignment with the code definitions for the address in EORI (see section on EORI), the code XI is used for economic operators with an address in Northern Ireland and the code GB is used for economic operators with an address in the United Kingdom (except Northern           |

| <b>Data element/<br/>class<br/>Data sub-<br/>element/<br/>sub-class<br/>Data sub-<br/>element<br/>number</b> | <b>Data<br/>element/class<br/>name</b> | <b>Data sub-<br/>element/ sub-<br/>class<br/>name</b> | <b>Data sub-<br/>element<br/>name</b> | <b>Format</b> | <b>Notes relating to use of codes in respect of the United Kingdom<br/>and Northern Ireland</b>                                                                                                                                                                                                                                                                                                                                                                                              |
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|                                                                                                              |                                        |                                                       |                                       |               | Ireland).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 13 07 017 000                                                                                                | Holder of the<br>transit<br>procedure  | Identification<br>number                              |                                       | an..17        | <p>See section II. relating to the EORI number.</p> <p>The structure of a third country unique identification number recognised by the Union is equivalent to the structure of an EORI number (the format is a2an..15; the first two digits identify the country that has registered the third country unique identification number).</p> <p>The code GB can be used as a prefix for Third Country Unique Identification Numbers issued by the United Kingdom (except Northern Ireland).</p> |
| 13 07 078 000                                                                                                | Holder of the<br>transit<br>procedure  | TIR Holder<br>identification<br>number                |                                       | an..17        | <p>See section II. relating to the EORI number.</p> <p>The structure of a third country unique identification number recognised by the Union is equivalent to the structure of an EORI number (the format is a2an..15; the first two digits identify the country that has registered the third country unique identification</p>                                                                                                                                                             |

| Data element/<br>class<br>Data sub-<br>element/<br>sub-class<br>Data sub-<br>element<br>number | Data<br>element/class<br>name         | Data sub-<br>element/ sub-<br>class<br>name | Data sub-<br>element<br>name | Format | Notes relating to use of codes in respect of the United Kingdom<br>and Northern Ireland                                                                                                                                                                                                                                                                                             |
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|                                                                                                |                                       |                                             |                              |        | number).<br><br>The code GB can be used as a prefix for Third Country Unique Identification Numbers issued by the United Kingdom (except Northern Ireland).                                                                                                                                                                                                                         |
| 13 07 020 020                                                                                  | Holder of the<br>transit<br>procedure | Address                                     | Country                      | a2     | GEONOM code<br><br>The code GB is used.<br><br>Where electronic systems retrieve this information from the EORI database, the code XI is used for economic operators with an address in Northern Ireland and the code GB is used for economic operators with an address in the United Kingdom (except Northern Ireland). See code definitions for the address in EORI (section II). |
| 13 08 017 000                                                                                  | Seller                                | Identification<br>number                    |                              | an..17 | See section II. relating to the EORI number.<br><br>The structure of a third country unique identification number recognised by the Union is equivalent to the structure of an EORI                                                                                                                                                                                                 |

| Data element/<br>class<br>Data sub-<br>element/<br>sub-class<br>Data sub-<br>element<br>number | Data<br>element/class<br>name | Data sub-<br>element/ sub-<br>class<br>name | Data sub-<br>element<br>name | Format | Notes relating to use of codes in respect of the United Kingdom<br>and Northern Ireland                                                                                                                                                                                                                                                                                             |
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|                                                                                                |                               |                                             |                              |        | number.<br><br>The code GB <sup>5</sup> can be used as a prefix for Third Country Unique Identification Numbers issued by the United Kingdom (except Northern Ireland).                                                                                                                                                                                                             |
| 13 08 018 020                                                                                  | Seller                        | Address                                     | Country                      | a2     | GEONOM code<br><br>The code GB is used.<br><br>Where electronic systems retrieve this information from the EORI database, the code XI is used for economic operators with an address in Northern Ireland and the code GB is used for economic operators with an address in the United Kingdom (except Northern Ireland). See code definitions for the address in EORI (section II). |
| 13 09 017 000                                                                                  | Buyer                         | Identification                              |                              | an..17 | GEONOM code                                                                                                                                                                                                                                                                                                                                                                         |

<sup>5</sup> TCUIN number will be used to identify a 'UK without Northern Ireland' economic operator. Technically, TAXUD IT is ready for this scenario, but legally this scenario GB MRA is not yet agreed.

| Data element/<br>class<br>Data sub-<br>element/<br>sub-class<br>Data sub-<br>element<br>number | Data<br>element/class<br>name | Data sub-<br>element/ sub-<br>class<br>name | Data sub-<br>element<br>name | Format | Notes relating to use of codes in respect of the United Kingdom<br>and Northern Ireland                                                                                                                                                                                                                                                                                                    |
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|                                                                                                |                               | number                                      |                              |        | <p>The code GB is used.</p> <p>Where electronic systems retrieve this information from the EORI database, the code XI is used for economic operators with an address in Northern Ireland and the code GB is used for economic operators with an address in the United Kingdom (except Northern Ireland). See code definitions for the address in EORI (section II).</p>                    |
| 13 09 018 020                                                                                  | Buyer                         | Address                                     | Country                      | a2     | <p>GEONOM code</p> <p>The code GB is used.</p> <p>Where electronic systems retrieve this information from the EORI database, the code XI is used for economic operators with an address in Northern Ireland and the code GB is used for economic operators with an address in the United Kingdom (except Northern Ireland). See code definitions for the address in EORI (section II).</p> |
| 13 10 017 000                                                                                  | Person<br>notifying the       | Identification                              |                              | an..17 | See section II. relating to the EORI number.                                                                                                                                                                                                                                                                                                                                               |

| Data element/<br>class<br>Data sub-<br>element/<br>sub-class<br>Data sub-<br>element<br>number | Data<br>element/class<br>name     | Data sub-<br>element/ sub-<br>class<br>name | Data sub-<br>element<br>name | Format | Notes relating to use of codes in respect of the United Kingdom<br>and Northern Ireland                                                                                                                                                                                                                                                                                                                                                                                                            |
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|                                                                                                | arrival                           | number                                      |                              |        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 13 11 017 000                                                                                  | Person<br>presenting the<br>goods | Identification<br>number                    |                              | an..17 | See section II. relating to the EORI number.                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 13 12 017 000                                                                                  | Carrier                           | Identification<br>number                    |                              | an..17 | See section II. relating to the EORI number.<br><br>The structure of a third country unique identification number recognised by the Union is equivalent to the structure of an EORI number (the format is a2an..15; the first two digits identify the country that has registered the third country unique identification number).<br><br>The code GB <sup>6</sup> can be used as a prefix for Third Country Unique Identification Numbers issued by the United Kingdom (except Northern Ireland). |

<sup>6</sup> TCUIN number will be used to identify a 'UK without Northern Ireland' economic operator. Technically, TAXUD IT is ready for this scenario, but legally this scenario GB MRA is not yet agreed.

| <b>Data element/<br/>class<br/>Data sub-<br/>element/<br/>sub-class<br/>Data sub-<br/>element<br/>number</b> | <b>Data<br/>element/class<br/>name</b> | <b>Data sub-<br/>element/ sub-<br/>class<br/>name</b> | <b>Data sub-<br/>element<br/>name</b> | <b>Format</b> | <b>Notes relating to use of codes in respect of the United Kingdom<br/>and Northern Ireland</b>                                                                                                                                                                                                                                                                                            |
|--------------------------------------------------------------------------------------------------------------|----------------------------------------|-------------------------------------------------------|---------------------------------------|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 13 12 018 020                                                                                                | Carrier                                | Address                                               | Country                               | a2            | <p>GEONOM code</p> <p>The code GB is used.</p> <p>Where electronic systems retrieve this information from the EORI database, the code XI is used for economic operators with an address in Northern Ireland and the code GB is used for economic operators with an address in the United Kingdom (except Northern Ireland). See code definitions for the address in EORI (section II).</p> |
| 13 13 017 000                                                                                                | Notify party                           | Identification<br>number                              |                                       | an..17        | <p>See section II. relating to the EORI number.</p> <p>The structure of a third country unique identification number recognised by the Union is equivalent to the structure of an EORI</p>                                                                                                                                                                                                 |

| Data element/<br>class<br>Data sub-<br>element/<br>sub-class<br>Data sub-<br>element<br>number | Data<br>element/class<br>name | Data sub-<br>element/ sub-<br>class<br>name | Data sub-<br>element<br>name | Format | Notes relating to use of codes in respect of the United Kingdom<br>and Northern Ireland                                                                                                                                                                                                                                                                                             |
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|                                                                                                |                               |                                             |                              |        | number.<br><br>The code GB <sup>7</sup> can be used as a prefix for Third Country Unique Identification Numbers issued by the United Kingdom (except Northern Ireland).                                                                                                                                                                                                             |
| 13 13 018 020                                                                                  | Notify party                  | Address                                     | Country                      | a2     | GEONOM code<br><br>The code GB is used.<br><br>Where electronic systems retrieve this information from the EORI database, the code XI is used for economic operators with an address in Northern Ireland and the code GB is used for economic operators with an address in the United Kingdom (except Northern Ireland). See code definitions for the address in EORI (section II). |
| 13 14 017 000                                                                                  | Additional<br>supply chain    | Identification                              |                              | an..17 | See section II. relating to the EORI number.                                                                                                                                                                                                                                                                                                                                        |

<sup>7</sup> TCUIN number will be used to identify a 'UK without Northern Ireland' economic operator. Technically, TAXUD IT is ready for this scenario, but legally this scenario GB MRA is not yet agreed.

| Data element/<br>class<br>Data sub-<br>element/<br>sub-class<br>Data sub-<br>element<br>number | Data<br>element/class<br>name  | Data sub-<br>element/ sub-<br>class<br>name | Data sub-<br>element<br>name | Format | Notes relating to use of codes in respect of the United Kingdom<br>and Northern Ireland                                                                                                                                                                                                                       |
|------------------------------------------------------------------------------------------------|--------------------------------|---------------------------------------------|------------------------------|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                | actor                          | number                                      |                              |        | <p>The structure of a third country unique identification number recognised by the Union is equivalent to the structure of an EORI number.</p> <p>The code GB<sup>8</sup> can be used as a prefix for Third Country Unique Identification Numbers issued by the United Kingdom (except Northern Ireland).</p> |
| 13 15 017 000                                                                                  | Supplementary<br>declarant     | Identification<br>number                    |                              | an..17 | See section II. relating to the EORI number.                                                                                                                                                                                                                                                                  |
| 13 16 034 000                                                                                  | Additional<br>fiscal reference | VAT<br>identification<br>number             |                              | an..17 | See general remark 2. relating to the VAT identification number.                                                                                                                                                                                                                                              |
| 13 17 017 000                                                                                  | Person lodging<br>the customs  | Identification                              |                              | an..17 | See section II. relating to the EORI number.                                                                                                                                                                                                                                                                  |

<sup>8</sup> TCUIN number will be used to identify a 'UK without Northern Ireland' economic operator. Technically, TAXUD IT is ready for this scenario, but legally this scenario GB MRA is not yet agreed.

| <b>Data element/<br/>class<br/>Data sub-<br/>element/<br/>sub-class<br/>Data sub-<br/>element<br/>number</b> | <b>Data<br/>element/class<br/>name</b>                                                                | <b>Data sub-<br/>element/ sub-<br/>class<br/>name</b> | <b>Data sub-<br/>element<br/>name</b> | <b>Format</b> | <b>Notes relating to use of codes in respect of the United Kingdom<br/>and Northern Ireland</b> |
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|                                                                                                              | goods manifest                                                                                        | number                                                |                                       |               |                                                                                                 |
| 13 18 017 000                                                                                                | Person<br>requesting a<br>proof of the<br>customs status<br>of Union goods                            | Identification<br>number                              |                                       | an..17        | See section II. relating to the EORI number.                                                    |
| 13 19 017 000                                                                                                | Person<br>notifying the<br>arrival of goods<br>following<br>movement<br>under<br>temporary<br>storage | Identification<br>number                              |                                       | an..17        | See section II. relating to the EORI number.                                                    |
| 13 20 017 000                                                                                                | Person<br>providing a                                                                                 | Identification                                        |                                       | an..17        | See section II. relating to the EORI number.                                                    |

| Data element/<br>class<br>Data sub-<br>element/<br>sub-class<br>Data sub-<br>element<br>number | Data<br>element/class<br>name        | Data sub-<br>element/ sub-<br>class<br>name | Data sub-<br>element<br>name | Format | Notes relating to use of codes in respect of the United Kingdom<br>and Northern Ireland                                                                  |
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|                                                                                                | guarantee                            | number                                      |                              |        |                                                                                                                                                          |
| 13 21 017 000                                                                                  | Person paying<br>the customs<br>duty | Identification<br>number                    |                              | an..17 | See section II. relating to the EORI number.                                                                                                             |
| 14 01 020 000                                                                                  | Delivery terms                       | Country                                     |                              | a2     | GEONOM code<br><br>The code XI is used to refer to Northern Ireland and the code GB is<br>used to refer to the United Kingdom (except Northern Ireland). |
| 16 02 020 000                                                                                  | Addressed<br>Member State            | Country                                     |                              | a2     | GEONOM code<br><br>Only a Member State can be declared in this data element.<br><br>The code XI is used to refer to Northern Ireland.                    |
| 16 03 000 000                                                                                  | Country of<br>destination            |                                             |                              | a2     | GEONOM code GEONOM code<br><br>The code XI is used to refer to Northern Ireland and the code GB is                                                       |

| Data element/<br>class<br>Data sub-<br>element/<br>sub-class<br>Data sub-<br>element<br>number | Data<br>element/class<br>name | Data sub-<br>element/ sub-<br>class<br>name | Data sub-<br>element<br>name | Format | Notes relating to use of codes in respect of the United Kingdom<br>and Northern Ireland                                                                  |
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|                                                                                                |                               |                                             |                              |        | used to refer to the United Kingdom (except Northern Ireland).                                                                                           |
| 16 05 020 000                                                                                  | Place of<br>delivery          | Country                                     |                              | a2     | GEONOM code<br><br>The code XI is used to refer to Northern Ireland and the code GB is<br>used to refer to the United Kingdom (except Northern Ireland). |
| 16 06 000 000                                                                                  | Country of<br>dispatch        |                                             |                              | a2     | GEONOM code<br><br>The code XI is used to refer to Northern Ireland and the code GB is<br>used to refer to the United Kingdom (except Northern Ireland). |
| 16 07 000 000                                                                                  | Country of<br>export          |                                             |                              | a2     | GEONOM code<br><br>Only Member States can be declared as country of export.<br><br>The code XI is used to refer to Northern Ireland.                     |
| 16 08 000 000                                                                                  | Country of<br>origin          |                                             |                              | a2     | GEONOM code<br><br>The rules of origin do not distinguish between Northern Ireland and                                                                   |

| Data element/<br>class<br>Data sub-<br>element/<br>sub-class<br>Data sub-<br>element<br>number | Data<br>element/class<br>name                       | Data sub-<br>element/ sub-<br>class<br>name | Data sub-<br>element<br>name | Format | Notes relating to use of codes in respect of the United Kingdom<br>and Northern Ireland                                                                       |
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|                                                                                                |                                                     |                                             |                              |        | other parts of the United Kingdom.<br><br>The code GB is used.<br><br>GB                                                                                      |
| 16 09 000 000                                                                                  | Country of<br>preferential<br>origin                |                                             |                              | an..4  | At present, there is no preferential agreement with the United Kingdom. Therefore no code needs to be defined at this stage.                                  |
| 16 11 020 000                                                                                  | Countries of<br>routing of<br>means of<br>transport | Country                                     |                              | a2     | GEONOM code<br><br>The code XI can be used to refer to Northern Ireland and the code GB can be used to refer to the United Kingdom (except Northern Ireland). |
| 16 12 020 000                                                                                  | Country of<br>routing of<br>consignment             | Country                                     |                              | a2     | GEONOM code<br><br>The code XI can be used to refer to Northern Ireland and the code GB can be used to refer to the United Kingdom (except Northern           |

| Data element/<br>class<br>Data sub-<br>element/<br>sub-class<br>Data sub-<br>element<br>number | Data<br>element/class<br>name | Data sub-<br>element/ sub-<br>class<br>name | Data sub-<br>element<br>name | Format | Notes relating to use of codes in respect of the United Kingdom<br>and Northern Ireland                                                                                                                                                                                                                       |
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|                                                                                                |                               |                                             |                              |        | Ireland).                                                                                                                                                                                                                                                                                                     |
| 16 13 020 000                                                                                  | Place of<br>loading           | Country                                     |                              | a2     | Where the place of loading is not coded according to the UN/LOCODE, the country where the place of loading is located is identified by the GEONOM code.<br><br>The code XI can be used to refer to Northern Ireland and the code GB can be used to refer to the United Kingdom (except Northern Ireland).     |
| 16 14 020 000                                                                                  | Place of<br>unloading         | Country                                     |                              | a2     | Where the place of unloading is not coded according to the UN/LOCODE, the country where the place of unloading is located is identified by the GEONOM code.<br><br>The code XI can be used to refer to Northern Ireland and the code GB can be used to refer to the United Kingdom (except Northern Ireland). |
| 16 15 047 001                                                                                  | Location of                   | Customs office                              | Reference                    | an8    | The identifier of the customs office shall follow the structure                                                                                                                                                                                                                                               |

| Data element/<br>class<br>Data sub-<br>element/<br>sub-class<br>Data sub-<br>element<br>number | Data<br>element/class<br>name | Data sub-<br>element/ sub-<br>class<br>name | Data sub-<br>element<br>name | Format | Notes relating to use of codes in respect of the United Kingdom<br>and Northern Ireland                                                                       |
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|                                                                                                | goods                         |                                             | number                       |        | defined for D.E.<br><br>17 01 001 000 Reference number                                                                                                        |
| 16 15 051 017                                                                                  | Location of<br>goods          | Economic<br>operator                        | Identification<br>number     | an..17 | See section II. relating to the EORI number.                                                                                                                  |
| 16 15 018 020                                                                                  | Location of<br>goods          | Address                                     | Country                      | a2     | GEONOM code<br><br>The code XI can be used to refer to Northern Ireland and the code GB can be used to refer to the United Kingdom (except Northern Ireland). |
| 16 15 081 020                                                                                  | Location of<br>goods          | Postcode<br>Address                         | Country                      | a2     | GEONOM code<br><br>The code XI can be used to refer to Northern Ireland and the code GB can be used to refer to the United Kingdom (except Northern Ireland). |

| <b>Data element/<br/>class<br/>Data sub-<br/>element/<br/>sub-class<br/>Data sub-<br/>element<br/>number</b> | <b>Data<br/>element/class<br/>name</b> | <b>Data sub-<br/>element/ sub-<br/>class<br/>name</b> | <b>Data sub-<br/>element<br/>name</b> | <b>Format</b> | <b>Notes relating to use of codes in respect of the United Kingdom<br/>and Northern Ireland</b>                                                                                                                                                                                                                           |
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| 16 16 020 000                                                                                                | Place of<br>acceptance                 | Country                                               |                                       | a2            | By definition the place of acceptance is always outside the EU.<br><br>Where the place of acceptance is not coded according to the UN/LOCODE, the country where the place of acceptance is located is identified by the GEONOM code.<br><br>The code GB is used to refer to the United Kingdom (except Northern Ireland). |
| 17 01 001 000                                                                                                | Customs office<br>of exit              | Reference<br>number                                   |                                       | an8           | See general remark 3. relating to the structure of the customs office identifier.                                                                                                                                                                                                                                         |
| 17 02 001 000                                                                                                | Customs office<br>of export            | Reference<br>number                                   |                                       | an8           | See general remark 3. relating to the structure of the customs office identifier.                                                                                                                                                                                                                                         |
| 17 03 001 000                                                                                                | Customs office<br>of departure         | Reference<br>number                                   |                                       | an8           | See general remark 3. relating to the structure of the customs office identifier.                                                                                                                                                                                                                                         |
| 17 04 001 000                                                                                                | Customs office                         | Reference                                             |                                       | an8           | See general remark 3. relating to the structure of the customs office                                                                                                                                                                                                                                                     |

| <b>Data element/<br/>class<br/>Data sub-<br/>element/<br/>sub-class<br/>Data sub-<br/>element<br/>number</b> | <b>Data<br/>element/class<br/>name</b>     | <b>Data sub-<br/>element/ sub-<br/>class<br/>name</b> | <b>Data sub-<br/>element<br/>name</b> | <b>Format</b> | <b>Notes relating to use of codes in respect of the United Kingdom<br/>and Northern Ireland</b> |
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|                                                                                                              | of transit                                 | number                                                |                                       |               | identifier.                                                                                     |
| 17 05 001 000                                                                                                | Customs office<br>of destination           | Reference<br>number                                   |                                       | an8           | See general remark 3. relating to the structure of the customs office<br>identifier.            |
| 17 06 001 000                                                                                                | Customs office<br>of exit for<br>transit   | Reference<br>number                                   |                                       | an8           | See general remark 3. relating to the structure of the customs office<br>identifier.            |
| 17 07 001 000                                                                                                | Customs office<br>of first entry           | Reference<br>number                                   |                                       | an8           | See general remark 3. relating to the structure of the customs office<br>identifier.            |
| 17 08 001 000                                                                                                | Actual Customs<br>office of first<br>entry | Reference<br>number                                   |                                       | an8           | See general remark 3. relating to the structure of the customs office<br>identifier.            |
| 17 09 001 000                                                                                                | Customs office<br>of                       | Reference<br>number                                   |                                       | an8           | See general remark 3. relating to the structure of the customs office<br>identifier.            |

| Data element/<br>class<br>Data sub-<br>element/<br>sub-class<br>Data sub-<br>element<br>number | Data<br>element/class<br>name       | Data sub-<br>element/ sub-<br>class<br>name | Data sub-<br>element<br>name | Format | Notes relating to use of codes in respect of the United Kingdom<br>and Northern Ireland                                                                                            |
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|                                                                                                | presentation                        |                                             |                              |        |                                                                                                                                                                                    |
| 17 10 001 000                                                                                  | Supervising<br>customs office       | Reference<br>number                         |                              | an8    | See general remark 3. relating to the structure of the customs office<br>identifier.                                                                                               |
| 19 05 062 000                                                                                  | Departure<br>transport<br>means     | Nationality                                 |                              | a2     | GEONOM code<br><br>The code GB is used to refer to the United Kingdom. For the<br>nationality of the means of transport it is not necessary to<br>differentiate between GB and XI. |
| 19 08 062 000                                                                                  | Active border<br>transport<br>means | Nationality                                 |                              | a2     | GEONOM code<br><br>The code GB is used to refer to the United Kingdom. For the<br>nationality of the means of transport it is not necessary to<br>differentiate between GB and XI. |
| 19 09 062 000                                                                                  | Passive border<br>transport         | Nationality                                 |                              | a2     | GEONOM code<br><br>The code GB is used to refer to the United Kingdom. For the                                                                                                     |

| Data element/<br>class<br>Data sub-<br>element/<br>sub-class<br>Data sub-<br>element<br>number | Data<br>element/class<br>name | Data sub-<br>element/ sub-<br>class<br>name | Data sub-<br>element<br>name | Format | Notes relating to use of codes in respect of the United Kingdom<br>and Northern Ireland                                                                  |
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|                                                                                                | means                         |                                             |                              |        | nationality of the means of transport it is not necessary to<br>differentiate between GB and XI.                                                         |
| 99 03 072 000                                                                                  | Guarantee<br>reference        | Customs Office of<br>guarantee              |                              | an8    | See general remark 3. relating to the structure of the customs office<br>identifier.                                                                     |
| 99 03 073 000                                                                                  | Guarantee<br>reference        | Other guarantee<br>reference                |                              | an..35 | GEONOM code<br><br>The code XI is used to refer to Northern Ireland and the code GB is<br>used to refer to the United Kingdom (except Northern Ireland). |
| 99 04 000 000                                                                                  | Guarantee not<br>valid in     |                                             |                              | a2     | GEONOM code<br><br>The code XI is used to refer to Northern Ireland and the code GB is<br>used to refer to the United Kingdom (except Northern Ireland). |