



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 goods¹ 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

¹ 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 Postcode: an..9 City: an..35 Country Code: a2	For the country code, the GEONOM code is used. For economic operators established in Northern Ireland the code “XI” shall be used. 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: a2 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.
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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/ class Data sub- element/ sub-class Data sub- element number	Data element/class name	Data sub- element/ sub- class name	Data sub- element name	Format	Notes relating to use of codes in respect of the United Kingdom and Northern Ireland
11 06 002 000	Split Consignment	Previous MRN		an18	See general remark 1. relating to the Master Reference Number. For this data element, only XI can be used as identifier of the Member State from which the movement originates.

Data element/ class Data sub- element/ sub-class Data sub- element number	Data element/class name	Data sub- element/ sub- class name	Data sub- element name	Format	Notes relating to use of codes in respect of the United Kingdom and Northern Ireland
12 01 001 000	Previous document	Reference number		an..70	Where the Master Reference Number is used, see general remark 1. relating to the Master Reference Number.
13 01 017 000	Exporter	Identification number		an..17	See section II. relating to the EORI number. The structure of a third country unique identification number recognised by the Union is equivalent to the structure of an EORI number. 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. The code GB ² can be used as a prefix for Third Country Unique Identification Numbers issued by the United Kingdom (except Northern Ireland).

² 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/ class Data sub- element/ sub-class Data sub- element number	Data element/class name	Data sub- element/ sub- class name	Data sub- element name	Format	Notes relating to use of codes in respect of the United Kingdom and Northern Ireland
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 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/ class Data sub- element/ sub-class Data sub- element number	Data element/class name	Data sub- element/ sub- class name	Data sub- element name	Format	Notes relating to use of codes in respect of the United Kingdom and Northern Ireland
					<p>operators are registered in the EORI database in accordance with Article 9 of Regulation 952/2013.</p> <p>The code GB³ 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>

³ 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/ class Data sub- element/ sub-class Data sub- element number	Data element/class name	Data sub- element/ sub- class name	Data sub- element name	Format	Notes relating to use of codes in respect of the United Kingdom and Northern Ireland
13 03 017 000	Consignee	Identification 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 GB⁴ 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>

⁴ 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/ class Data sub- element/ sub-class Data sub- element number	Data element/class name	Data sub- element/ sub- class name	Data sub- element name	Format	Notes relating to use of codes in respect of the United Kingdom and Northern Ireland
					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 number		an..17	See section II. relating to the EORI number.
13 04 018 029	Importer	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>

Data element/ class Data sub- element/ sub-class Data sub- element number	Data element/class name	Data sub- element/ sub- class name	Data sub- element name	Format	Notes relating to use of codes in respect of the United Kingdom and Northern Ireland
13 05 017 000	Declarant	Identification number		an..17	See section II. relating to the EORI number.
13 05 018 020	Declarant	Address	Country	a2	GEONOM code 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 number		an..17	See section II. relating to the EORI number.
13 06 018 020	Representative	Address	Country	a2	GEONOM code 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

Data element/ class Data sub- element/ sub-class Data sub- element number	Data element/class name	Data sub- element/ sub- class name	Data sub- element name	Format	Notes relating to use of codes in respect of the United Kingdom and Northern Ireland
					Ireland).
13 07 017 000	Holder of the transit procedure	Identification number		an..17	See section II. relating to the EORI number. 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). The code GB can be used as a prefix for Third Country Unique Identification Numbers issued by the United Kingdom (except Northern Ireland).
13 07 078 000	Holder of the transit procedure	TIR Holder identification number		an..17	See section II. relating to the EORI number. 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

Data element/ class Data sub- element/ sub-class Data sub- element number	Data element/class name	Data sub- element/ sub- class name	Data sub- element name	Format	Notes relating to use of codes in respect of the United Kingdom and Northern Ireland
					number). 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 transit procedure	Address	Country	a2	GEONOM code The code GB is used. 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 number		an..17	See section II. relating to the EORI number. The structure of a third country unique identification number recognised by the Union is equivalent to the structure of an EORI

Data element/ class Data sub- element/ sub-class Data sub- element number	Data element/class name	Data sub- element/ sub- class name	Data sub- element name	Format	Notes relating to use of codes in respect of the United Kingdom and Northern Ireland
					number. The code GB ⁵ 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 The code GB is used. 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

⁵ 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/ class Data sub- element/ sub-class Data sub- element number	Data element/class name	Data sub- element/ sub- class name	Data sub- element name	Format	Notes relating to use of codes in respect of the United Kingdom and Northern Ireland
		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 notifying the	Identification		an..17	See section II. relating to the EORI number.

Data element/ class Data sub- element/ sub-class Data sub- element number	Data element/class name	Data sub- element/ sub- class name	Data sub- element name	Format	Notes relating to use of codes in respect of the United Kingdom and Northern Ireland
	arrival	number			
13 11 017 000	Person presenting the goods	Identification number		an..17	See section II. relating to the EORI number.
13 12 017 000	Carrier	Identification number		an..17	See section II. relating to the EORI number. 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). The code GB ⁶ can be used as a prefix for Third Country Unique Identification Numbers issued by the United Kingdom (except Northern Ireland).

⁶ 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/ class Data sub- element/ sub-class Data sub- element number	Data element/class name	Data sub- element/ sub- class name	Data sub- element name	Format	Notes relating to use of codes in respect of the United Kingdom and Northern Ireland
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 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/ class Data sub- element/ sub-class Data sub- element number	Data element/class name	Data sub- element/ sub- class name	Data sub- element name	Format	Notes relating to use of codes in respect of the United Kingdom and Northern Ireland
					number. The code GB ⁷ 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 The code GB is used. 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 supply chain	Identification		an..17	See section II. relating to the EORI number.

⁷ 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/ class Data sub- element/ sub-class Data sub- element number	Data element/class name	Data sub- element/ sub- class name	Data sub- element name	Format	Notes relating to use of codes in respect of the United Kingdom and Northern Ireland
	actor	number			The structure of a third country unique identification number recognised by the Union is equivalent to the structure of an EORI number. The code GB ⁸ can be used as a prefix for Third Country Unique Identification Numbers issued by the United Kingdom (except Northern Ireland).
13 15 017 000	Supplementary declarant	Identification number		an..17	See section II. relating to the EORI number.
13 16 034 000	Additional fiscal reference	VAT identification number		an..17	See general remark 2. relating to the VAT identification number.
13 17 017 000	Person lodging the customs	Identification		an..17	See section II. relating to the EORI number.

⁸ 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/ class Data sub- element/ sub-class Data sub- element number	Data element/class name	Data sub- element/ sub- class name	Data sub- element name	Format	Notes relating to use of codes in respect of the United Kingdom and Northern Ireland
	goods manifest	number			
13 18 017 000	Person requesting a proof of the customs status of Union goods	Identification number		an..17	See section II. relating to the EORI number.
13 19 017 000	Person notifying the arrival of goods following movement under temporary storage	Identification number		an..17	See section II. relating to the EORI number.
13 20 017 000	Person providing a	Identification		an..17	See section II. relating to the EORI number.

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

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

Data element/ class Data sub- element/ sub-class Data sub- element number	Data element/class name	Data sub- element/ sub- class name	Data sub- element name	Format	Notes relating to use of codes in respect of the United Kingdom and Northern Ireland
					<p>other parts of the United Kingdom.</p> <p>The code GB is used.</p> <p>GB</p>
16 09 000 000	Country of preferential 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 routing of means of transport	Country		a2	<p>GEONOM code</p> <p>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).</p>
16 12 020 000	Country of routing of consignment	Country		a2	<p>GEONOM code</p> <p>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</p>

Data element/ class Data sub- element/ sub-class Data sub- element number	Data element/class name	Data sub- element/ sub- class name	Data sub- element name	Format	Notes relating to use of codes in respect of the United Kingdom and Northern Ireland
					Ireland).
16 13 020 000	Place of 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. 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 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. 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/ class Data sub- element/ sub-class Data sub- element number	Data element/class name	Data sub- element/ sub- class name	Data sub- element name	Format	Notes relating to use of codes in respect of the United Kingdom and Northern Ireland
	goods		number		defined for D.E. 17 01 001 000 Reference number
16 15 051 017	Location of goods	Economic operator	Identification number	an..17	See section II. relating to the EORI number.
16 15 018 020	Location of goods	Address	Country	a2	GEONOM code 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 goods	Postcode Address	Country	a2	GEONOM code 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).

Data element/ class Data sub- element/ sub-class Data sub- element number	Data element/class name	Data sub- element/ sub- class name	Data sub- element name	Format	Notes relating to use of codes in respect of the United Kingdom and Northern Ireland
16 16 020 000	Place of acceptance	Country		a2	By definition the place of acceptance is always outside the EU. 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. The code GB is used to refer to the United Kingdom (except Northern Ireland).
17 01 001 000	Customs office of exit	Reference number		an8	See general remark 3. relating to the structure of the customs office identifier.
17 02 001 000	Customs office of export	Reference number		an8	See general remark 3. relating to the structure of the customs office identifier.
17 03 001 000	Customs office of departure	Reference 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

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

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

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