

## Appendix 24: Introduction - Declaration Category Data Set

This Appendix provides a detailed breakdown of the specific data elements needed for the Final Supplementary Declaration (FSD).

### General Notes:

[Appendix 24: Declaration Category Data Set](#) contains a table for the FSD declaration category. This table also provides a cross reference from the new data element number to the previous SADH box reference number for correlation purposes.

The Data Set table also states whether the data element is mandatory in all cases, optional for the declarant or dependant on the circumstances being declared.

The Data Set table identifies the requirements for completion of the appropriate data elements on a Final Supplementary Declaration (FSD)..

Where data elements have been 'greyed out' in the table this indicates that the data element is not required.

A consolidated set of Notes are provided to assist in reading the data set table.

### Description of the Declaration Category covered by Appendix 24: Final Supplementary Declaration (FSD)

#### Appendix 24A: Final Supplementary Declaration (FSD)

FSD	FSD Reporting for Simplified Declaration Procedure (SDP) Regular Use and Entry in Declarants Records (EIDR)	Northern Ireland: Articles 166 and 182 of the Code Great Britain: Taxation (Cross-Border Trade) Act 2018, Section 23 and Schedule 1.
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