

Simplifying declarations on CDS – Waiver Document Code 999L

Earlier this year HMRC added waiver document code '999L' to the [UK Trade Tariff: volume 3 for CDS](#) for imports and exports movements between Great Britain and the rest of the world. This code can be used for certain controlled and restricted goods where it is deemed a licence is not applicable.

The Department have updated the UK Trade Tariff to include 999L within Import Tariff measures and commodity codes for new items, including

- Cat and dog fur (import and export),
- seal products
- organics and
- mercury.

Further additions will include

- import controls on fluorinated greenhouse gases
- waste
- dual use goods.
- HSE Import Licensing (firearms and ammunition)
- Attestation document, Home Office pre-cursor chemical authorisation
- Health and Safety Executive (imports)
- Home Office controlled drugs (export)
- Restriction on export
- Export authorisation (Dual use)
- Goods for torture and repression, export restriction.
- Export control - cultural goods
- Export control of mercury
- Export control - military and dual use goods

You can view an example import declaration using document waiver code 999L on [GOV.UK](#).

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BIFA