

## Changes introduced in CDS release 4.1.1

CDS Change	Declaration Completion Instructions
<p>Withdrawal of Alcohol Excise Duty Tax Type Codes in the 400-series and associated National Additional Codes in the X400 series (Data Elements 4/3 and 6/17)</p>	<p>Existing excise duty tax types and National Additional Codes for alcoholic goods in the 400-series/X400 series will be withdrawn on the 1<sup>st</sup> August 2023.</p> <p>This includes all tax types from X407-X487</p> <p>Supplementary declarations covering goods released to free circulation up to and including 31<sup>st</sup> July 2023 should continue to use the 400/X400-series codes.</p>
<p>Introduction of Alcohol Excise Duty Codes in the 300-series and associated National Additional Codes in the X300 series (Data Elements 4/3 and 6/17)</p>	<p>From the 1<sup>st</sup> August 2023 new excise duty tax type codes and National Additional Codes will be introduced to replace the 400-series and X400 series codes. These will be replaced by new excise duty tax types in the 300-series and associated National Additional Codes in the X300 series.</p> <p>The new codes below will be listed in the Integrated Online Tariff and Appendix 8 from the 1<sup>st</sup> August 2023.</p>
<p>New measurement type codes SPR (Small Producer Relief) and EAS (Wine Easement) added for use in DE 4/4</p>	<p>Where SPR is claimed (Tax Types X361-X380) this should always be declared as a positive value.</p> <p>SPR cannot reduce the duty liability below £0.01</p> <p>EAS should be declared for imports of wine with an alcoholic strength between 11.5% and 14.5%. See Import Declaration Completion Instructions for DE 4/4 for further details</p>
<p>There may be changes to the Supplementary Units and Tax Base requirements for some commodity codes</p>	<p>Check requirements for the commodity code in the UK Integrated Online Tariff on or after 1<sup>st</sup> August 2023</p>

The new codes can be found at the following links:

**Appendix 8 - Tax types:** <https://www.gov.uk/government/publications/tax-types-for-data-element-43-of-the-customs-declaration-service>

**Appendix 19 – National Additional Codes:** <https://www.gov.uk/government/publications/national-additional-codes-to-declare-with-data-element-617-of-the-customs-declaration-service>