

### Changes introduced in CDS release 4.4.0

CDS Change	Declaration Completion Instructions
New AI Statement Codes for Authorisation by Customs Declaration	<p>Two new AI statement codes, ABDIN and ABDON, have been introduced for use when entering goods into, or removing goods from, a Special Procedure using Authorisation by Customs Declaration.</p> <p>Full guidance can be found in the attached PDF.</p> <p>These codes will be added to Appendix 4B National ASAP after this release goes live.</p>
Validation of UKIMS authorisation and new AI Statement Codes for use in Northern Ireland	<p>AI Statement Codes NIPRO and NIQUO are available for use in DE 2/2.</p> <p>Document code 1UKI is available for use in DE 2/2.</p> <p>Authorisation type code UKIM is available for use in DE 3/39.</p> <p>Draft copies of the declaration completion instructions for these codes have been provided with this document.</p>
New AI Statement Code NEATA added to CDS codelist	<p>AI statement code NEATA has been added to the CDS codelist for use on Import and Export declarations where a Non-EU-issued ATA Carnet is being used.</p> <p>This code will be available in Appendix 4B National ASAP after Release 4.4.0 has gone live.</p>
New AI Statement Code PVA01 added to CDS codelist	<p>AI statement code PVA01 has been added to the CDS codelist.</p> <p>This code should be used in DE 2/2 in combination with OVR01 when a manual duty calculation is being performed and postponed VAT accounting procedures are being used to account for VAT.</p> <p>This code will be available in Appendix 4B National ASAP after Release 4.4.0 has gone live.</p>
Use of AI Statement Code OPVAT on Export Declarations	<p>AI statement code OPVAT is now available to use with requested procedure code 22.</p> <p>AI statement code OPVAT will only be allowable with APCs B53 and B54. and is mandatory with APC B54.</p> <p>Please see Appendix 4B for OPVAT completion requirements.</p>

	KD52 is now resolved and C019 is no longer required in DE 2/3 as a workaround.
Security Deposits when Declaring AI Statement Code ABDIN	<p>Where 'ABDIN' is declared and a security deposit is required then a MOP code from the following list must be chosen otherwise the declaration will be rejected: M, N, R, S, T, U, V or Z</p> <p>Using a Method of Payment that is not in this list will result in the declaration being rejected.</p>
Correct Authorisation with C21e EIDR Notification of Presentation (NOP)	<p>When making a C21e EIDR NOP Customs Clearance Request (CCR) using Requested Procedure Code 10, one of the following combinations must be entered:</p> <ul style="list-style-type: none"> <li>• DE 2/2: C514 followed by the authorisation number, and DE 3/39: authorisation type EIR followed by the EORI of the authorisation holder</li> <li>• DE 2/2: C676 followed by the authorisation number, and DE 3/39: authorisation type MOU followed by the EORI of the authorisation holder</li> </ul> <p>When requested procedure code 10 is declared in DE 1/10 on a C21e EIDR NOP Customs Clearance Request, either authorisation code 'EIR' or 'MOU' must be declared in DE 3/39.</p>
Removal of Invalid Excise Tax Types	<p>Excise tax types 332 and 342 are not in the CDS code list and cannot be declared in DE 4/3.</p> <p>Subsequently additional codes X332 and X342 cannot be declared in DE 6/17.</p> <p>If these any of these codes are used, the declaration will be rejected.</p>
New Document Codes Added to CDS Codelist	<p>Several new document codes have been added to the CDS codelist.</p> <p>These codes will be available in Appendix 5A ASAP after Release 4.4.0 has gone live.</p>
New Goods Location Codes (GLCs) Added to CDS codelist	<p>Several new GLCs have been added to the CDS codelists.</p> <p>These codes will be available in Appendix 16 ASAP after Release 4.4.0 has gone live.</p>
Additional Procedure Code 1SV	Additional Procedure Code (APC) 1SV cannot be used for UK domestic goods being moved into NI.

	Declaring AI statement code 'NIDOM' in DE 2/2 where 1SV is declared in DE 1/11 will cause the declaration to be rejected
Unable to Declare MUCR on an Import Supplementary Declaration	In order to prevent mismatches with inventory systems, previous document code 'MCR' cannot be declared in DE 2/1 on an import supplementary declaration
Additional Procedure Code 72M	When making a Customs Clearance Request using the C21i or C21e declaration categories, and APC 72M is declared, AI statement code MOVE3 must be declared in DE 2/2 as per the Declaration Completion Instructions
APC 73N with C21i/C21e EIDR NOP	When making an EIDR NOP using declaration categories C21i EIDR NOP or C21e EIDR NOP and APC 73N in DE 1/11 the EIDR authorisation number must be declared using document code C514 in DE 2/3.
Additional Procedure Code 80I (Authorised MOU Traders Only)	When an authorised MOU trader is making a C21i or C21e CCR using APC 80I, AI statement code MOVE4 must be declared in DE 2/2
Authorised MOU Traders Using Document Code C514	When an authorised MOU trader declares document code C514 in DE 2/2 on a C21e EIDR NOP then one APC from this list must also be present: 16M 73N, or 80I
Authorisation Type CGU extended to C21e declaration category	When declaring guarantee type 0 or 1 in DE 8/2 on a C21e CCR, the following should be declared: <ul style="list-style-type: none"> <li>DE 2/3: document code C505 declared with the CGU authorisation number (or guarantee not required if exemption is being claimed)</li> <li>DE 3/39: authorisation code CGU with the EORI of the authorisation holder or party claiming the exemption for guarantee type 0</li> </ul>
No Special Characters Allowed for Commodity Details	When making an Import/Export declaration, only alphanumeric characters can be declared in DEs 6/12, 6/13, 6/14, 6/15, 6/16 and 6/17. The use of any other special characters will not be accepted by CDS.
DE 5/27 Supervising Office Required on B2 Declarations	When submitting a declaration using the B2 declaration category and document code C019 is declared in DE 2/3, then Supervising Office details must be provided in DE 5/27
DE 8/6 Statistical Value	The value entered in DE 8/6 Statistical value must always be in GBP.  Non-GBP values entered in DE 8/6 will cause the declaration to be rejected

<p>Additional Information Statement Codes for Merchandise in Baggage (MIB) Movements</p>	<p>When moving goods using Merchandise in Baggage, AI Statement Codes should be declared in DE 2/2 as follows:</p> <ul style="list-style-type: none"> <li>• Imports: MIB01</li> <li>• GB-RoW Exports: MIB02</li> <li>• NI-RoW Exports: MIB01 and NIEXP</li> </ul> <p>MIB01 must not be declared on GB-RoW Export or the declaration will be rejected.</p>
<p>Exports From Excise Warehouses</p>	<p>When goods are exported from an excise warehouse using Previous Procedure Code 07 then document code C651 (or C658 in the case of EMCS fallback) must be declared in DE 2/3 unless a CSE authorisation is held.</p> <p>If a CSE authorisation is held and declared in DEs 2/3 and 3/39, then document codes C651 or C658 are not required.</p>
<p>Document ID no Longer Required When a Waiver Status Code is Declared</p>	<p>When declaring a document code in DE 2/2 and using a document status code of XA, XB, XF, XU, or XW, the document ID field can be left blank.</p> <p>The exception to this is when making a declaration using Authorisation by Customs Declaration and declaring document status code XW with one of these document codes in DE 2/2: C019, C516, C601, or N990. In these cases, a document ID is required or the declaration will be rejected.</p>
<p>Restriction of Indirect Exports to NI Declarations</p>	<p>When making an indirect export declaration using additional declaration type A, B, C, D, E, or F, AI statement code NIEXP must be declared in DE 2/2.</p> <p>Only Exports from Northern Ireland can be indirectly exported out of the EU.</p> <p>When using additional declaration types C or F for an indirect export out of NI, commodity code details must be supplied in DE 6/14.</p> <p>Failure to correctly declare AI statement code NIEXP or a commodity code (where required) will result in the declaration being rejected.</p>
<p>Removal of Invalid Procedure Code and Additional Procedure Code Combinations from CDS</p>	<p>Some invalid Procedure Code/Additional Procedure Code combinations have been removed from CDS.</p> <p>Declaring an invalid PC/APC combination in DEs 1/10 and 1/11 will cause a declaration to be rejected.</p>

	Please ensure only valid PC/APC combinations are declared. These can be found in the correlation matrices for each movement type.
Goods Imported into TA with Partial Relief Using APC D51 Require Manual Duty Calculation	<p>When importing goods using Temporary Admission procedures with partial customs duty relief (declaration Category H3 and Additional Procedure Code D51) the duty to be paid must be manually calculated:</p> <ul style="list-style-type: none"> <li>• Additional Information Code OVR01 must be declared in DE 2/2 followed by a free text statement providing the justification for its use (for example, 'TA with partial duty relief')</li> <li>• DEs 4/3 – 4/8 must be completed for all tax lines in line with the guidance in the Declaration Completion Instructions for those DEs.</li> </ul>
Valuation Method 1	<p>When valuation method 1 is declared in DE 4/16 on an import declaration using the H1 or H5 declaration category, DE 4/13 must be completed with 0000.</p> <p>If any other value is entered in DE 4/13 then this will cause the declaration to be rejected.</p>

The new codes can be found at the following links ASAP after the CDS release is live:

**Appendix 4 – Additional Information Statement Codes:**

<https://www.gov.uk/guidance/additional-information-ai-statement-codes-for-data-element-22-of-the-customs-declaration-service-cds>

**Appendix 5 – Documents and Other Reference Codes:**

<https://www.gov.uk/government/collections/data-element-23-documents-and-other-reference-codes-of-the-customs-declaration-service-cds>

**Appendix 6 – Authorisation Type Codes:**

<https://www.gov.uk/government/publications/authorisation-type-codes-for-data-element-339-of-the-customs-declaration-service>

**Appendix 16 – Goods Location Codes:**

<https://www.gov.uk/government/collections/goods-location-codes-for-data-element-523-of-the-customs-declaration-service>