

Changes introduced in CDS release 4.4.0

On the 23rd March, CDS release 4.4.0 introduces system changes to support traders moving goods in Northern Ireland (NI). Traders that hold a UKIMS authorisation will need to add their UKIMS authorisation to their declarations when moving goods into NI from this date.

This may cause issues for some traders when trying to make declarations where the goods were moved into NI prior to 23rd March 2024. Please see the following table for guidance on resolving these issues.

Goods moved into NI after 23rd March 2024 should follow the Declaration Completion Instructions.

CDS Change	Declaration Completion Instructions
<p>Movements into NI on or before 29th September 2023 where a UKTS authorisation was held.</p> <p>Trade moved goods into NI using AI code NIREM to declare the goods 'Not at Risk' and held a valid UKTS authorisation at the time of submitting the frontier declaration (SDP/EIDR) and is submitting a Supplementary declaration for this movement after CDS 4.4.0 release (23rd March 2024)</p>	<p>In these circumstances, please contact Nistakeholderengagementteam@hmrc.gov.uk for instructions on how to complete the declaration to ensure correct treatment of the goods.</p>
<p>Movements into NI Between June 2023 – March 2024 where a UKIMS authorisation was held.</p> <p>Trade moved goods into NI using AI code NIREM to declare the goods 'Not at Risk' and held a valid UKIMS authorisation at the time of submitting the frontier declaration (SDP/EIDR) and is submitting a Supplementary declaration for this movement after CDS 4.4 release (23rd March 2024)</p>	<p>Enter the UKIMS authorisation information on the supplementary declaration submitted to CDS post-March as below:</p> <ul style="list-style-type: none"> - DE 2/2: AI Code 'NIREM' must be entered. Codes 'NIIMP' or 'NIDOM' must be entered depending on the scenario. - DE 2/3: Document Code '1UKI' followed by the UKIMS authorisation details. - DE 3/16: Enter the EORI associated with the UKIMS authorisation. - DE 3/39: Enter authorisation type 'UKIM' followed by the EORI of the UKIMS authorisation holder as declared in DE 3/16. <p>Failure to enter the UKIMS authorisation details correctly may result in CDS treating the goods as 'At Risk' of onward movement to the EU resulting in duty calculation and charges.</p>
<p>Movements into NI Pre-March 2024 where NIREM was declared without a valid UKTS/UKIMS authorisation being held.</p>	<p>Where NIREM has been declared in DE 2/2 without a corresponding UKTS/UKIMS authorisation, CDS will determine the 'At Risk' status of the goods by checking the applicable duty</p>

	<p>according to the UK and NI tariff and charging at the NI rate if this is higher.</p> <p>This may result in CDS treating the goods as 'At Risk' of onward movement to the EU resulting in duty calculation and charges.</p>
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Other workarounds

<p>Use of a UK Quota with AI code 'NIIMP' for goods moved into NI prior to 23rd March 2024 using SDP/EIDR which are now submitting a declaration for this movement after CDS 4.4 release (March)</p>	<p>Where a trader is submitting a supplementary declaration for goods moved into NI prior to CDS 4.4 which declared a UK Quota number alongside AI code 'NIIMP' in DE 2/2 the trader must now also enter AI code 'NIQUO' in DE 2/2 and follow the relevant declaration completion instructions in DE 2/2.</p> <p>Note: AI Code 'NIREM' should not be declared with 'NIQUO' or else the declaration will be rejected by CDS.</p>
<p>Use of APC '1SV' with AI codes NIIMP and NIREM on the same goods item for goods moved into NI prior to 23rd March 2024 using SDP/EIDR which are now submitting a declaration for this movement after CDS 4.4 release (March)</p>	<p>Where a trader is submitting a supplementary declaration for goods moved into NI prior to CDS 4.4 with APC 1SV and AI codes 'NIIMP' and 'NIREM' in DE 2/2 on the same goods item the trader must:</p> <ol style="list-style-type: none"> 1. If a UKIMS authorisation was held at the time of the goods movement into NI: Declare the UKIMS authorisation information in the supplementary declaration as below: DE 2/2: AI Code 'NIREM' must be entered. Codes 'NIIMP' or 'NIDOM' must be entered depending on the scenario: <ul style="list-style-type: none"> - DE 2/2: AI Codes 'NIREM' and 'NIIMP' must be declared against the same goods item. - DE 2/3: Document Code '1UKI' followed by the UKIMS authorisation details. - DE 3/16: Enter the EORI associated with the UKIMS authorisation. - DE 3/39: Enter authorisation type 'UKIM' followed by the EORI of the UKIMS authorisation holder as declared in DE 3/16. 2. If a UKTS authorisation was held at the time the goods moved into NI: Please contact Nistakeholderengagementteam@hmrc.gov.uk for instructions on how to complete the declaration to ensure correct treatment of the goods.