

Advance notice of amendment to Appendix 8 (Tax Type Codes) and Appendix 19 (National Additional Codes) of the Declaration Completion Instructions

It is now more than 12 months since the 400 series Tax Type Codes and X400 series National Additional Codes for excise duty on alcohol were replaced by the 300 series Tax Type Codes and X300 series National Additional Codes. There is no longer a requirement for the 400 series Tax Type Codes and X400 National Additional Codes to support Supplementary Declarations, so these codes will be removed.

On 19th August 2024, the Declaration Completion Instruction appendices will be amended as follows –

- Appendix 8A will become Appendix 8.
- Appendix 8B will be deleted.
- Appendix 19A will become Appendix 19.
- Appendix 19B will be deleted.

The Tax Type Codes and National Additional Codes in use remain unchanged. We do not anticipate any changes to the current codes until late September when new codes will be introduced for snuff. The new codes will enable declarants to distinguish between snuff, which is not liable to excise duty, and chewing tobacco, which is liable to excise duty. Further details will be published once the new codes are available for use on CDS.

Measurement Unit Codes FC1 & GP1, which were linked to use of the 300 series Tax Type Codes, are no longer in use. An update to Appendix 20 will be issued in due course.