

Consolidated list of changes to declaration completion introduced in September 2024

CDS Change	Movement Type	Declaration Completion Instructions
<p>Duties and taxes on goods from the Channel Islands imported into Great Britain (GB)</p> <p>Effective date: 28th September 2024</p>	<p>Import</p>	<p>When moving goods from the Channel Islands into GB, the following instructions should be followed to ensure correct calculation of taxes and duties:</p> <ul style="list-style-type: none"> • For GB-origin goods previously moved to the Channel Islands returning to GB: <ul style="list-style-type: none"> ○ DE 1/1 (Declaration Type) must contain 'CO' ○ DE 1/11 (Additional Procedure Code) must contain 'F15' ○ DE 5/8 (Country of Destination) must contain 'GB' ○ DE 5/14 (Country of Dispatch/Export) must contain ';JE' or 'GG' ○ DE 5/15 (Country of Origin) must contain 'GB' • For third-country goods in free circulation in the Channel Islands being moved to GB: <ul style="list-style-type: none"> ○ DE 1/1 (Declaration Type) must contain 'CO' ○ DE 1/11 (Additional Procedure Code) must contain 'F15' ○ DE 5/8 (Country of Destination) must contain 'GB' ○ DE 5/14 (Country of Dispatch/Export) must contain ';JE' or 'GG' ○ DE 5/15 (Country of Origin) must contain the correct country code of the country of origin • For third-country goods not in free circulation in the Channel Islands being moved to GB <ul style="list-style-type: none"> ○ DE 1/1 (Declaration Type) must contain 'IM' ○ DE 5/8 (Country of Destination) must contain 'GB' ○ DE 5/14 (Country of Dispatch/Export) must contain ';JE' or 'GG' ○ DE 5/15 (Country of Origin) must contain the correct country code for the country of origin

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<p>Duties and taxes on goods from the Channel Islands imported into Northern Ireland (NI)</p> <p>Effective date: 28th September 2024</p>	<p>Import</p>	<p>When moving goods from the Channel Islands into NI, the following instructions should be followed to ensure correct calculation of taxes and duties:</p> <ul style="list-style-type: none"> • For third-country goods in free circulation in the Channel Islands being moved to NI: <ul style="list-style-type: none"> ○ DE 1/1 (Declaration Type) must contain 'IM' ○ DE 1/11 (Additional Procedure Code) must contain 'F15' ○ DE 2/2 Must contain 'NIIMP' ○ DE 2/2 must not contain 'NIQUO' or the declaration will be rejected ○ DE 5/8 (Country of Destination) must contain 'GB' ○ DE 5/14 (Country of Dispatch/Export) must contain ';JE' or 'GG' ○ DE 5/15 (Country of Origin) must contain the correct country code of the country of origin • For third-country goods not in free circulation in the Channel Islands being moved to NI (manual calculation of duties and taxes required) <ul style="list-style-type: none"> ○ DE 1/1 (Declaration Type) must contain 'IM' ○ DE 1/11 (Additional Procedure Code) must contain 'F15' ○ DE 2/2 (Additional Information) must contain AI Codes 'OVR01' and 'OVR07' ○ DEs 4/3-4/8 must be completed with all manually calculated tax information as per the guidance in the Declaration Completion Instructions for Imports ○ DE 5/8 (Country of Destination) must contain 'GB' ○ DE 5/14 (Country of Dispatch/Export) must contain ';JE' or 'GG' ○ DE 5/15 (Country of Origin) must contain the correct country code for the country of origin • For third-country goods not in free circulation in the Channel Islands being moved to NI where AI Code 'OVR07' is not declared in DE 2/2 <ul style="list-style-type: none"> ○ The guidance in the Declaration Completion Instructions for Imports – Data Element 2/2 should be followed and CDS will automatically calculate any duties and taxes to be paid.

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<p>Immediate Payment Method of Payment (MOP) codes</p> <p>Effective date: 28th September 2024</p>	<p>Imports/ inventory Imports</p>	<p>When paying/securing duties or taxes using an Immediate Payment method (MOP Codes A, B, C, H, M, or Z) in Data Element (DE) 4/8, all items on the declaration must use an Immediate Payment method.</p> <p>Combining MOP Codes A, B, C, H, M, or Z with a MOP code not on that list will cause the declaration to be rejected.</p>
<p>AI Code GEN13</p> <p>Effective date: 28th September 2024</p>	<p>Import/Export</p>	<p>AI Code GEN13 may now be declared in DE 2/2 on both import and export declarations.</p> <p>The workaround where GEN45 was to be declared in place of GEN13 on export declarations using APC C12 in DE 1/11 has now been withdrawn</p>
<p>Additional Information (AI) Codes</p> <p>Effective date: 28th September 2024</p>	<p>All</p>	<p>When HMRC instructs a trader to declare one of AI Code SDSIP, SDSBF, or SDSTS in DE 2/2, the same code must be declared on all goods items on the declaration.</p> <p>Failure to declare the same code on all goods items will lead to the declaration being rejected.</p>
<p>Document Codes</p> <p>Effective date: 28th September 2024</p>	<p>All</p>	<p>New validation has been added to several document codes. The following restrictions apply to the listed document codes when declared in DE 2/3:</p> <ul style="list-style-type: none"> • The Document ID field must be completed for these document codes: C045, D021, Y795, Y797, Y799 • The Document Reason field must be completed for these document codes: Y152, Y154, Y972, Y976, Y978, • Document Code Y163 requires both the Document ID and Document Reason fields are completed. <p>These document codes should be completed as per the Completion Instructions in Appendix 5A.</p>

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<p>Document Code 1MIB</p> <p>Effective date: 28th September 2024</p>	All	<p>When declaring document code 1MIB in Data Element 2/3 a document ID must be completed for this document code.</p> <p>Failure to declare a document ID with document code 1MIB will cause the declaration to be rejected.</p> <p>The previous workaround advising document ID is to be completed for all document codes when declaring 1MIB has been withdrawn and should no longer be followed.</p>
<p>Document Code 999L</p> <p>Effective date: 28th September 2024</p>	Export	<p>Document Code 999L must only be declared in DE 2/3 a maximum of once per goods item on a declaration.</p> <p>Declaring more than one instance of the 999L Document Code on any goods item will cause the declaration to be rejected</p>
<p>Consignee ID</p> <p>Effective date: 28th September 2024</p>	Exports	<p>If the Consignee does not hold a recognised GB or XI EORI, DE 3/10 should be left blank and DE 3/9 completed with the name and address details of the Consignee as per the Declaration Completion Instructions for Exports.</p> <p>When a Consignee ID is declared in DE 3/10, it must be a recognised GB or XI EORI.</p> <p>Consignee IDs that do not match a recognised GB or XI EORI will not be accepted and will cause the declaration to be rejected.</p>
<p>Final Supplementary Declarations (FSDs)</p> <p>Effective date: 28th September 2024</p>	All	<p>When submitting a FSD, DE 2/1 must be completed with the following previous document code, as per the Declaration Completion Instructions:</p> <p>Z-ZZZ-FSD</p> <p>If Z-ZZZ-FSD is not declared in DE 2/1 on a FSD the declaration will be rejected.</p> <p>The workaround that prevented other previous document codes being declared on a FSD no longer applies and declarations will not be rejected if other previous document codes are declared in addition to Z-ZZZ-FSD.</p>

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<p>Removal of 400-series tax types and X400-series National Additional Codes</p> <p>Effective date: 28th September 2024</p>	Import	<p>The 400-series excise tax type codes and correlating X400-series National Additional Codes were replaced by 300-series tax type codes and X300-series National Additional Codes from 1st August 2023.</p> <p>As the 400/X400-series codes are no longer required they have been removed from the CDS codelist. These codes are listed in Appendices 8B and 19B and will be removed from Gov.uk.</p> <p>Attempting to declare any tax types or National Additional Codes not listed in Appendix 8A or 19A will cause the declaration to be rejected. Appendices 8A and 19A will be renamed to Appendices 8 and 19.</p>
<p>Relief of Excise Duty with APC F05</p> <p>Effective date: 28th September 2024</p>	Import	<p>Excise duties may now be relieved when claiming Returned Goods Relief using APC F05.</p> <p>In order to make a claim to excise duty relief, APC 1RE must be declared in DE 1/11, in addition to APC F05.</p> <p>If APC 1RE is not declared, then the full excise duty will be payable.</p>
<p>Imports of chewing tobacco and snuff</p> <p>Effective date: 28th September 2024</p>	Import	<p>A new excise type has been added for use when importing goods under commodity code 2403991000 (chewing tobacco and snuff) to distinguish between the different excise duty rates applicable.</p> <p>The existing excise tax type 627 and National Additional Code X627 should continue to be used when importing chewing tobacco. This will ensure CDS calculates the correct rate of excise duty for chewing tobacco.</p> <p>A new excise tax type, 639, and National Additional Code, X639, have been introduced for use when importing snuff, which is not subject to excise duty. This will ensure that CDS charges 0% excise duty on imports of snuff.</p> <p>The correct tax type and National Additional Code should be used for the type of goods being imported to ensure the applicable rate of excise duty is applied to the shipment.</p> <p>If neither tax type and National Additional Code combination is declared against commodity code 2403991000 the declaration will be rejected.</p>

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Denatured alcohol AI Codes Effective date: 28 th September 2024	Import	Only one of the denatured alcohol AI Codes (CDAUK, IDAUK, or TDAUK) introduced in release 4.5.0 may be declared against the same goods item on a declaration. If a goods item has more than one of these AI Codes declared in DE 2/2, the declaration will be rejected.
Removal of preference document codes Effective date: 28 th September 2024	Import	Document codes C100, U031, U052, U058, U072, U095, U096, U097, or U100 are no longer to be used to support claims to preference on import declarations. If a preference is claimed, another valid preference document code from Appendix 5A must be declared in DE 2/3 instead.
Mode of Transport for Universal Postal Union (UPU) operators Effective date: 28 th September 2024	All	Mode of Transport Code 5 is only to be declared in DE 7/4 when the goods are handled by an authorised postal operator that is governed by the UPU. Code 5 must not be used for goods imported by a Fast Parcel Operator (FPO) or other non-UPU operator. Non-UPU consignments should use the correct code for the actual mode of transport as listed in the CDS Declaration Completion Instructions for DE 7/4
C21i EIDR NOP Dataset Changes Effective date: 28 th September 2024	Inventory Import	Two Data Elements have been added to the C21i EIDR NOP dataset for both GB and NI imports. <ul style="list-style-type: none"> • Data Element 3/15 (Importer Name and Address) is now Dependent on an C21i EIDR NOP. <ul style="list-style-type: none"> ○ In GB: This Data Element is required if the EORI of the entity concerned is not declared in DE 3/16. ○ In NI: This Data Element is required if the EORI of the entity concerned is not declared or if a GB EORI is entered in DE 3/16. • Data Element 6/8 (Description of Goods) is now Mandatory on an C21i EIDR NOP

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<p>Declaration of National Additional Code VATZ</p> <p>Effective date: 28th September 2024</p>	Export	<p>National Additional Code VATZ can now be declared in DE 6/17 as per the Online Tariff on export declarations.</p> <p>Export declarations will no longer be rejected when National Additional Code VATZ is declared in DE 6/17.</p> <p>KEL616 has now been withdrawn and the workaround should no longer be followed.</p>
<p>Prohibition on pork or pork products from the EU</p> <p>Effective date: 26th September 2024</p>	Import	<p>Document code 9036 has been amended to align with legislative changes which now prohibit the import of pork or pork products from the EU unless they have been commercially packed and bear an appropriate EU identification mark.</p> <p>Non-commercial imports of pork or pork products which are commercially packed and suitably stamped, are also prohibited if they exceed a total of 2kgs.</p> <p>The use of document code 9036 will not be set as a condition in the tariff measures in order to avoid disruption to commercial consignments.</p> <p>Declarants must ensure that any non-commercial consignments which meet the conditions of document code 9036, include this document code in DE 2/3.</p> <p>Any non-commercial imports of pork or pork products from the EU which do not comply with the terms of document code 9036, are prohibited. They must not be imported and must not be declared on CDS. If requested to declare such prohibited consignments, please contact Border Force or Port Health with details of the consignment</p>

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Zimbabwe Currency Code ZIG Effective date: immediately	All	<p>We are aware of a system issue that is preventing traders making declarations using currency code ZIG. This issue is under investigation but we are not currently able to provide a date for when the issue will be resolved.</p> <p>The value should be manually calculated using the appropriate exchange rate and declared in GBP.</p> <p>In such cases, the worksheet showing the calculations should be declared by completing document code 9WKS in DE 2/3 with document status code AC.</p> <p>Please note this guidance relating to the Zimbabwean currency code applies immediately.</p>

Any prelodged declarations affected by the changes being introduced should be amended ahead of goods arrival to ensure they comply with the changes being introduced. Failure to amend affected declarations will result in the declarations being rejected upon goods arrival.

The updates added in Releases 4.5.0.1 and 4.5.0.5 will be refreshed as part of Release 4.6.0. This should not impact any existing users of the service.

Release 4.7.0 is currently scheduled for 14th December 2024.

New codes can be found at the following links:

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>