Changes introduced in CDS release 4.6.1 (14th December 2024)

CDS Change	Movement Type	Declaration Completion Instructions
Document Code 9081	Imports	To enable traders to differentiate claims to preference under the terms of the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP), document code 9081 has been introduced. When making a claim to preference under the CPTPP, the following information should be completed on the declaration: - Document code 9081 in Data Element (DE) 2/3 - One of the following preference document codes in DE 2/3: U110, U111, U112, 9U01, 9U02, 9U03 - A preference code beginning with '3' in DE 4/17 (for example, 300, 320, and so on) - The 2-digit country code belonging to the country the goods are being imported from in DE 5/16 Failure to complete all of these Data Elements may result in the declaration being rejected.
Document Code Y100	Import	The way in which RPA licence administered quotas are declared to HMRC will be changing after 14th December 2024. In addition to declaring document code L001 with the RPA licence identification in DE 2/3 and the appropriate quota order number in DE 8/1, it will be necessary to declare document code Y100 in DE 2/3. The document ID and document reason fields against Y100 in DE 2/3 should be completed with the text 'Quota'. This change does not impact on declaration of RPA licences which are not being used for claiming a quota. It also does not impact on quota claims which are not linked to use of an RPA licence.

| Electronic cigarettes and Similar Devices | Imports | A new tax type, 640, and National Additional Code, X640, are being introduced for commodity code 8543400000 (electronic devices for smoking or vaping)

When declaring goods under this commodity code, the declaration requirements change depending on whether the goods will attract excise duty.

For electronic devices that attract excise duty (for example, devices containing tobacco), the following Data Elements should be completed:
• Tax type 633 should be declared in DE 4/3
• A measurement unit code to indicate the mass of tobacco in the goods should be declared in DE 4/4. This should be one of:
    o KTC – Kilograms of tobacco
    o CTG – Content (tobacco) grams
• National Additional Code X633 should be declared in DE 6/17

Failure to declare the KTC or CTG measurement unit alongside National Additional Code X633 and tax type 633 will result in the declaration being rejected.

For electronic devices that do not contain tobacco and do not attract excise duty, the following Data Elements should be completed:
• Tax type 640 should be declared in DE 4/3
• National Additional Code X640 should be declared in DE 6/17

Measurement units KTC or CTG must not be declared in DE 4/4 when tax type 640 and National Additional code X640 are declared or the declaration will be rejected.

Tax type 640 and National Additional Code X640 only apply to commodity code 8543400000. They must not be used for any other commodity codes where tax type 633 and National Additional Code X633 are applicable.

Measurement unit codes KTC or CTG are only required for commodity code 8543400000 and are not required to support tax type 633 and National Additional Code X633 against any other commodity codes. |

New codes will be updated ASAP after the release has gone live and can be found at the following links:

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

Appendix 20 – Measurement Unit Codes: https://www.gov.uk/government/publications/measurement-unit-codes-for-data-elements-23-and-44-of-the-customs-declaration-service