

### Changes introduced in CDS release 4.4.0

| CDS Change   | Declaration Completion Instructions  |
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| 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>  |

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|  | <p>KD52 is now resolved and C019 is no longer required in DE 2/3 as a workaround.</p>  |
| <p>Security Deposits when Declaring AI Statement Code ABDIN</p>                | <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>   |
| <p>Correct Authorisation with C21e EIDR Notification of Presentation (NOP)</p> | <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> |
| <p>Removal of Invalid Excise Tax Types</p>                                     | <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>  |
| <p>New Document Codes Added to CDS Codelist</p>                                | <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>   |
| <p>New Goods Location Codes (GLCs) Added to CDS codelist</p>                   | <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>  |
| <p>Additional Procedure Code 1SV</p>   | <p>Additional Procedure Code (APC) 1SV cannot be used for UK domestic goods being moved into NI.</p>   |

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|   | 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>• DE3/39: 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.<br><br>Non-GBP values entered in DE 8/6 will cause the declaration to be rejected   |

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| <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>   |

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|  | 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>