Version date: 22nd December 2025

Changes introduced in CDS release 5.0.0.2 (8th January 2026)

| Item No. | CDS Change | Movement Type | Declaration Completion Instructions |
|-------------|----------------------------------|------------------|--|
| 1 | Statistical Value | Exports | Data Element (DE) 8/6 is mandatory on Export declarations unless Additional procedure Code 3NS is declared. This applies to B1, B2, B4 & B1MOU declarations with Additional Declaration Type Codes A, D, Y & Z |
| | | | If DE 8/6 is not completed on these Export declarations, the declaration will be rejected. |
| 2 | Document Codes 'C651' and 'C658' | Exports | When either of Document Codes 'C651' or 'C658' is declared in DE 2/3 of a goods item on a declaration, then all goods item on the declaration must also contain 'C651' or 'C658'. |
| | | | The Document Codes declared on each goods item do not have to match (for example, Document Code 'C651' could be declared against goods items 1 and 3, and goods item 2 could have 'C658' declared in DE 2/3) |
| | | | If one of Document Codes 'C651' or 'C658' is entered in DE 2/3 on a goods item but any other goods item on the declaration does not contain one of 'C651' or 'C658' then the declaration will be rejected. |
| | | | If a consignment includes some items covered by an Electronic Administrative Document/Fallback Document and other items which don't have either of these, then separate declarations will be required. |
| 3 | Document Code '90W8' | Exports | When Document Code '90W8' is entered in DE 2/3 on a goods item, it must be present on all goods items on the declaration. |
| | | | If '90W8' is declared in DE 2/3 on a goods item but is not present on any other goods item on the declaration, the declaration will be rejected. If a consignment includes some items covered by '90W8' and other |
| | | | items which don't, then separate declarations will be required. |

Version date: 22nd December 2025

| Item No. | CDS Change | Movement Type | Declaration Completion Instructions |
|-------------|--------------------------------------|------------------|--|
| 4 | Supervising Customs Office ID | All | When declaring DE 5/27 Customs Supervising Office, an actual Supervising Office ID must be declared. If DE 5/27 is declared without an actual Supervising Office ID being declared, then the declaration will be rejected |
| 5 | Enforcing Document Code Requirements | All | CDS will enforce compliance of document code requirements for D025, D026, D027, D028, L128, L129, X828, Y257, Y258, Y688, Y689, Y690, Y768, Y769, Y886, Y887 & 9EHC as set out Appendix 5A. Document codes L128, L129 & X828 will become electronic licences from the date of the release and declarations will be rejected if an electronic document ID is declared with a non-electronic document status code. Validation of document code X001 will start to reject declarations if completed with the ID of a document other than a CAP export licence. Any export documents, such as Export Health Certificates, which are inappropriately being declared against X001, must be declared against document code 9EHC instead, or omitted from the declaration. |
| 6 | Country of Dispatch | Import | If any of the document codes N002, N851, 9115, C085, C640, N853, C678 or C673 is declared in DE 2/3, then DE 5/14 Country of dispatch/export must be declared. If any of these document codes is declared in DE 2/3 without DE 5/14 then the declaration will be rejected. This is mainly targeted at ensuring the country of dispatch in declared on an I1 C&F to support BTMS/CERTEX validation. The other data sets either already mandate DE 5/14 or do not permit use with Sanitary & Phytosanitary goods |

Version date: 22nd December 2025

| Item No. | CDS Change | Movement Type | Declaration Completion Instructions |
|-------------|---|------------------|---|
| 7 | Nationality of Means of Transport Crossing the Border | Import | On Northen Ireland H1, H3, H4, and H5 declarations, DE 7/15 Nationality of the means of transport crossing the border is mandatory unless DE 7/4 Mode of transport at the border is coded 2 (Rail), 5 (Mail) or 7 (Fixed Transport Installation). |
| | | | If a Northern Ireland H1, H3, H4 or H5 declaration is submitted with DE 7/15 and DE 7/4 is not coded 2, 5 or 7 then the declaration will be rejected. |
| | | | DE 7/15 is no longer required on GB H1, H3, H4 or H5 declarations, regardless of the mode of transport at the border. These changes were delivered as part of the GB declaration simplifications in CDS Release 4.9.0. The GB declaration simplifications require extensive amendments to the Declaration Completion Instructions and these are currently being compiled. |
| 8 | Identity of Means of Transport on Arrival | Import | On H1, H3, H4 & H5 declarations with Additional Declaration Type Codes A or D, if the border transport means mode code declared in DE 7/4 is not 5 (Mail) or 7 (Fixed Transport Installation), then DE 7/9 Identity of the means of transport on arrival is mandatory. |
| | | | If a type A or D H1, H3, H4 or H5 declaration is submitted with a border transport means mode code other than 5 or 7, and DE 7/9 has not been declared, then the declaration will be rejected. |
| 9 | Additional Information Code | All | A new Additional Information (AI) Code, 'SDSDE', has been added to the CDS Codelist. |
| | | | Al Code 'SDSDE' should only be used when instructed by HMRC. |

Version date: 22nd December 2025

| Item No. | CDS Change | Movement Type | Declaration Completion Instructions |
|-------------|-------------------------------|------------------|---|
| 10 | Freeports Location Codes | All | Some changes have been made to the validity of Goods Location Codes that can be declared in DE 5/23 when Authorisation Type Code 'FP' is declared in DE 3/39. |
| | | | When Authorisation Type Code 'FP' is declared in DE 3/39 the following changes apply to the Goods Location Qualifier (fourth character) of the Goods Location Code: 'U' is no longer mandated as the fourth character of a Goods Location Code declared in DE 5/23. 'B' is no longer prohibited as the fourth character of a Goods Location Code declared in DE 5/23. |
| | | | This means that Goods Location Codes where 'B' is the fourth character, such as Codes relating to a Customs Warehouse or inland location, will not cause declarations to be rejected when Authorisation Type Code 'FP' is declared in DE 3/39. |
| 11 | Good Location Code amendments | All | New Goods Location Codes have been added to the CDS codelist. Appendix 16 will be updated with the details of these GLCs ASAP after the release. |

Due to the changes introduced in this release, there may be an impact on prelodged Declarations. Any prelodged Declarations that will arrive on or after the 8th January 2026 that will be affected by the changes in this document will need to be amended to be compliant with these changes or the Declarations will be rejected.

Updated codes can be found at the following link: https://www.gov.uk/government/collections/uk-trade-tariff-volume-3-for-cds--2#combined-appendices