

Version Number: 1
Version date: 19th August 2026

Changes introduced in CDS Release 5.3.0

Release Date: 26th September 2026

Version: 1.1
19th August 2026

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Change Log

<u>Version</u>	<u>Version Date</u>	<u>Changes</u>
1.0	19/08/26	Initial Release
1.1	19/08/26	Amended items 25 and 26 to correctly state 'Previous Procedure'

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Item No.	CDS Change	Movement Type	Declaration Completion Instructions
1	Country of Destination	Import	Affected Declaration Categories: H1, H5, I1 Affected Declaration Types: A, C, D, F, Y When Requested Procedure Code '42' is declared in Data Element (DE) 1/10, Country of Destination Code declared in DE 5/8 must not be one of 'GB', 'IM', 'JE', 'GG', 'XI' or 'ZU'. If one of 'GB', 'IM', 'JE', 'GG', 'XI' or 'ZU' is declared in DE 5/8 where Requested Procedure '42' is entered in DE 1/10, the declaration will be rejected. When using Requested Procedure Code '42', Onward Supply Relief, the Country of Destination code must be an EU member state country code.
2	Document Code 'C514'	Inventory Export	Affected Declaration Categories: C21e Affected Declaration Types: C, F, J When Document Code 'C514' is declared in DE 2/3, Previous Procedure Code entered in DE 1/10 must be '17'. If Document Code 'C514' is declared in DE 2/3 and Previous Procedure Code entered in DE 1/10 is not '17', the declaration will be rejected.

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3	National Additional Code 'VATZ'	Export	Where National Additional Code 'VATZ' is declared in DE 6/17, then Additional Procedure Code (APC) declared in DE 1/11 must not be one of 'A04', 'B54', 'D01', 'D02', 'D03', 'D04', 'D05', 'D06', 'D07', 'D08', 'D09', 'D10', 'D11', 'D12', 'D13', 'D15', 'D16', 'D17', 'D18', 'D19', 'D20', 'D21', 'D22', 'D23', 'D24', 'D25', 'D26', 'D27', 'D28', 'D29', 'D30', '1DP', '1NO', '1NP', '1VW', '2DP', '2ES', '2IE', '3PE', or '3PM'. If one of the listed APCs is declared in DE 1/11 where National Additional Code 'VATZ' has been entered in DE 6/17, the declaration will be rejected.
4	Additional Procedure Code 'B54'	Export	Affected Declaration Categories: B2 Affected Declaration Types: A, D Where APC 'B54' has been declared in DE 1/11 at Item level, Declaration Type Code entered in DE 1/1 at Header level must be 'CO'. If APC 'B54' is declared in DE 1/11 at Item level, and Declaration Type Code entered in DE 1/1 at Header level is not 'CO', the declaration will be rejected.

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5	Gross Mass	Import	Affected Declaration Categories: H1, H2, H3, H4, H5, H7, H8, I1 Affected Declaration Types: A, C, D, F, J, Y, Z Gross Mass must be declared in DE 6/5 at either • Header level (once only), or • Item level on every item on the declaration If Gross Mass has been entered in DE 6/5 at Item level but is not present on every Goods Item on the declaration, the declaration will be rejected.
6	C21i EIDR NOP Gross Mass	Import	Affected Declaration Categories: C21i EIDR NOP Affected Declaration Types: J (All C21I EIDR NOPs), K (non-SPIMM C21I EIDR NOPs only) Gross Mass must be declared in DE 6/5 either • Header level, or • Item level If Gross Mass has not been entered in DE 6/5 at Header level or Item level, the declaration will be rejected. This does not apply to SPIMM EIDR NOPs. For SPIMM EIDR NOPs, Gross Mass must be declared in DE 6/5 when the Additional Declaration Type in DE 1/2 is 'J'. DE 6/5 is not required for SPIMM C21I EIDR NOPs where the Additional Declaration Type in DE 1/2 is 'K'

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Item No.	CDS Change	Movement Type	Declaration Completion Instructions
7	Country of Dispatch	Import	Affected Declaration Categories: H1, H2, H3, H4, H5, I1 Affected Declaration Types: A, D, C, F In order to reduce issues with imports of SPS goods into GB that are verified by DEFRA's BTMS system, validation is being introduced to ensure that the correct information is provided on a CDS declaration. Imports into NI will not be affected as these are verified using the CERTEX system. Where one of Document Codes 'N002', 'C085', 'C640', 'N851', 'N853', 'C678' or 'C673' is declared in DE 2/3 at Item level, the Country of Dispatch must be declared in DE 5/14 at Header level. Where one of Document Codes 'N002', 'C085', 'C640', 'N851', 'N853', 'C678' or 'C673' is declared in DE 2/3 at Item level and the Country of Dispatch is not declared in DE 5/14 at Header level, the declaration will be rejected.

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8	Currency Code for Bulgaria	All	Bulgaria changed its currency from the Bulgarian Lev to the Euro at the start of 2026. Currency Code 'EUR' should be used for imports from Bulgaria. The Currency Code for the Bulgarian Lev, 'BGN', will no longer be accepted for frontier declarations after the 26th September 2026. The Code 'BGN' will still be accepted on Supplementary Declarations where the tax point date is before the 26th September 2026. Declarations that are pre-lodged before 26th September 2026 may still use Currency Code 'BGN', even if the goods arrive after this date. Where Currency Code 'BGN' is declared on a pre-lodged or frontier declaration on or after 26th September 2026, the declaration will be rejected.

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9	Currency Code for Venezuela	All	The Currency Code for the Venezuelan Bolivar is currently listed as 'VED' in the CDS Code List. This will be amended to 'VES' as part of CDS Release 5.3.0. From the 26th September 2026, Currency Code 'VES' should be used for goods valued in the Venezuelan Bolivar. The existing Currency Code for the Bolivar, 'VED', will no longer be accepted for frontier declarations after the 26th September 2026. The Code 'VED' will still be accepted on Supplementary Declarations where the tax point date is before the 26th September 2026. Declarations that are pre-lodged before 26th September 2026 may still use Currency Code 'VED', even if the goods arrive after this date. Where Currency Code 'VED' is declared on a pre-lodged or frontier declaration on or after 26th September 2026, the declaration will be rejected.
10	Document Code 'Y138'	Import	When Document Code 'Y138' has been declared in DE 2/3 at Item level, the Document Status Code and Document ID fields must be completed for this Document Code. If Document Code 'Y138' is declared in DE 2/3 at Item level and the Document Status Code and Document ID fields are not completed for this Document Code, the declaration will be rejected. If Document Status Code 'XW' is declared for Document Code 'Y138', both the Document ID and Document Reason fields must be completed with the reason for claiming the waiver.

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11	Deletion of Document Code 'Y080'	Import	Document Code 'Y080' is no longer used by any Tariff measures. This code has been removed from the CDS Code List and Appendix 5A. If Document Code 'Y080' is declared in DE 2/3, the declaration will be rejected.
12	Amendment of Document Codes 'A007' & 'A017'	Import	When Document Code 'A007' is declared in DE 2/3, the Document Status Code field for this Document Code is no longer allowed to be completed with Document Status Code 'XB'. If Document Code 'A007' is declared in DE 2/3 and the Document Status Code field for this Document Code is completed with Document Status Code 'XB', the declaration will be rejected. When Document Code 'A017' is declared in DE 2/3, the Document Status Code field for this Document Code is no longer allowed to be completed with any of Document Status Codes 'XB', 'XF', 'XU', 'XW' or 'XX'. If Document Code 'A017' is declared in DE 2/3 and the Document Status Code field for this Document Code is completed with any of Document Status Codes 'XB', 'XF', 'XU', 'XW' or 'XX', the declaration will be rejected.

Item No.	CDS Change	Movement Type	Declaration Completion Instructions
13	Document Code 'C512'	Import	Affected Declaration Types: All When a movement is made using Simplified Declaration Procedures (SDP), the following information must be entered: • DE 2/3: Document Code 'C512' must be entered, with the Document ID field completed with GBSDE followed by the SDP authorisation number issued by HMRC • DE 3/39: Authorisation Type Code 'SDE' followed by the EORI number belonging to the Holder of the Authorisation If Document Code 'C512' is declared in DE 2/3 with a valid authorisation number and Authorisation Type Code 'SDE' is entered in DE 3/39 with an EORI that is not valid for the Holder of the Authorisation, the declaration will be rejected.
14	Document Code 'C514'	Import	Affected Declaration Types: All When a movement is made using Entry in Declarant's Records (EIDR), the following information must be entered: • DE 2/3: Document Code 'C514' must be entered, with the Document ID field completed with GBEIR followed by the EIDR authorisation number issued by HMRC • DE 3/39: Authorisation Type Code 'EIR' followed by the EORI number belonging to the Holder of the Authorisation If Document Code 'C514' is declared in DE 2/3 with a valid authorisation number and Authorisation Type Code 'EIR' is entered in DE 3/39 with an EORI that is not valid for the Holder of the Authorisation, the declaration will be rejected.

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Item No.	CDS Change	Movement Type	Declaration Completion Instructions
15	Special Procedure Authorisations	All	Affected Declaration Types: All When using a Document Code to declare a Special Procedure Authorisation, please ensure the correct ID format is used. The correct formats for each authorisation Document Code can be found in Appendix 5A. For example, when making a declaration to enter goods to Inward Processing, Document Code 'C601' should be used and the Document ID field should be completed with an authorisation reference number in the format GBIPO123456789, where '123456789' is the authorisation reference number provided by HMRC. '123456789' is used here for example purposes only. Your specific authorisation reference number will be listed on the confirmation letter for your Special Procedure Authorisation. Previous authorisation reference numbers issued by HMRC for use on the CHIEF system should not be declared on CDS. The format IP/9999/999/99 was used for Inward Processing authorisations on CHIEF. This format should not be used on CDS declarations.
16	Supplementary Units	Export	Affected Declaration Category: C1 B&E DE 6/2 Supplementary Units is not part of the C1 B&E Declaration Category. When completing an Export Simplified Declaration (on an Occasional Basis) using the C1 B&E Declaration Category, DE 6/2 should not be completed. If DE 6/2 is declared on an Export Simplified Declaration using the C1 B&E Declaration Category, the declaration will be rejected.

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17	Additional Information Codes '30100' & '30200'	All	Additional Information Codes '30100' and '30200' have now been deleted from the CDS Code List. If any of Additional Information Codes '30100' or '30200' are declared in DE 2/2, the declaration will be rejected.
18	Additional Information Code 'ABDIN'	Export	Affected Declaration Category: B2 Affected Declaration Types: A & D APC 'B52' cannot be used to enter goods to Outward Processing (OP) Procedures using Authorisation by Customs Declaration (AbD). When APC 'B52' is declared in DE 1/11 at Item level, Additional Information Code 'ABDIN' must not be entered in DE 2/2 at Item level on the same goods item. If APC 'B52' is declared in DE 1/11 at item level and Additional Information Code 'ABDIN' is declared in DE 2/2 at Item level on the same goods item, the declaration will be rejected.
19	Correction of APC 'D19' Temporary Admission (TA) relief period	Import	Goods imported under Temporary Admission Procedures using APC 'D19' were incorrectly being limited to 6 months by CDS. When Requested Procedure Code '53' is declared in DE 1/10 at item level and APC 'D19' is declared in DE 1/11 at item level on the same goods item, CDS will now allow the correct relief period of 24 months.
20	EORI Numbers in Northern Ireland	Import/Export	When making a declaration to move goods into or out of Northern Ireland, only XI or EU EORI numbers can be used, unless one of the exemptions listed in Items 21 to 26 apply. If one of the below exemptions does not apply, and the EORI number declared is not a valid XI or EU EORI number, the declaration will be rejected.

Item No.	CDS Change	Movement Type	Declaration Completion Instructions
21	GB EORIs on Northern Ireland Imports	Import	GB EORIs are not valid to be declared in DE 3/16 or DE 3/39 on a NI import unless one of the following exemptions apply: • Indirect Representation (Code '3' in DE 3/21 and EORI in 3/18 is established in the Union, and 3/20 is blank) • Indirect Representation (Code '3' in DE 3/21 and EORI in 3/20 is established in the Union) • '1UKI' is declared in 2/3 and trader is using self-rep (3/21 is left blank) • AI Code 'EUEOR' is declared • Requested Procedure '44' in DE 1/10 and 'ABDIN' in DE 2/2 on same goods item (H1 only) • Requested Procedure '51' in DE 1/10 and 'ABDIN' in DE 2/2 on same goods item (H4 only) • Requested Procedure '53' on one or more goods items (H3 and I1 C&F only) If a GB EORI is declared on a NI import in DE 3/16 or DE 3/39 and none of the listed exemptions apply, the declaration will be rejected.
22	GB EORIs on Northern Ireland Imports	Import	GB EORIs are not valid to be declared in DE 3/18 or DE 3/20 on a NI import unless one of the following exemptions apply • Requested Procedure '44' in DE 1/10 and 'ABDIN' in DE 2/2 on same goods item (H1 only) • Requested Procedure '51' in DE 1/10 and 'ABDIN' in DE 2/2 on same goods item (H4 only) • Requested Procedure '53' on one or more goods items (H3 and I1 C&F only) If a GB EORI is declared on a NI import in DE 3/18 or DE 3/20 and none of the listed exemptions apply, the declaration will be rejected.

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Item No.	CDS Change	Movement Type	Declaration Completion Instructions
23	GB EORIs on Northern Ireland Imports	Import	When DE 2/2 is completed with 'NIDOM' or 'NIIMP', and DE 3/16 is completed with a GB EORI, the Importer Name and Address must also be completed in DE 3/15. Failure to provide the Importer Name and Address in DE 3/15 when a GB Importer EORI is completed in DE 3/16 on a NI import will result in the declaration being rejected.

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Item No.	CDS Change	Movement Type	Declaration Completion Instructions
24	GB EORIs on Northern Ireland Imports	Import	Affected Declaration Category: All A new Additional Information (AI) Code 'EUEOR' has been added to the CDS Code List. This code is for use by EU traders importing goods into NI using their UKIMS authorisation. In these cases, Direct Representation must also be used. AI Code 'EUEOR' may be declared in DE 2/2 where either of AI Codes 'NIDOM' or 'NIIMP' is also declared in DE 2/2 to allow UKIMS traders to declare a GB EORI in exceptional cases. When a GB EORI is declared with UKIMS using Direct Representation on a NI import movement, and AI Code 'EUEOR' is entered in DE 2/2 at item level: • The free text field of DE 2/2 must be completed with the EU EORI number of the holder of the UKIMS authorisation • Document Code '1UKI' must be declared in DE 2/3 at item level • Direct Representation Code '2' must be declared in DE 3/21 If any of the above exceptions are not met when AI Code 'EUEOR' is used to allow a UKIMs authorisation using direct representation on a NI movement, the declaration will be rejected. Please see Appendix 4B for full Completion Instructions for this code.

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25	GB EORIs on Exports from Northern Ireland	Export	GB EORIs are not valid to be declared in DE 3/2 or DE 3/39 on a NI export unless one of the following exemptions apply: • Indirect Representation '3' in DE 3/21, EORI declared in DE 3/18 is established in the Union, and DE 3/20 is not declared. • Indirect representation '3' in DE 3/21, EORI declared in DE 3/20 is established in the Union • Previous Procedure '44' in DE 1/10 and 'ABDOU' in DE 2/2 on same goods item • Previous Procedure '51' in DE 1/10 and 'ABDOU' in DE 2/2 on same goods item • Previous Procedure '53' on one or more goods items If a GB EORI is declared on a NI export in DE 3/2 or DE 3/39 and none of the listed exemptions apply, the declaration will be rejected.
26	GB EORIs on Exports from Northern Ireland	Export	GB EORIs are not valid to be declared in DE 3/18 or DE 3/20 on a NI export unless one of the following exemptions apply: • Previous Procedure '44' in DE 1/10 and 'ABDOU' in DE 2/2 on same goods item • Previous Procedure '51' in DE 1/10 and 'ABDOU' in DE 2/2 on same goods item • Previous Procedure '53' on one or more goods items If a GB EORI is declared on a NI export in DE 3/18 or DE 3/20 and none of the listed exemptions apply, the declaration will be rejected.
27	GB EORIs on Exports from Northern Ireland	Export	When DE 2/2 contains 'NIEXP' and DE 3/2 is completed with a GB EORI, the Exporter Name and Address must also be completed in DE 3/1. Failure to provide the Exporter Name and Address in DE 3/1 when a GB Exporter EORI is completed in DE 3/2 on a NI export will result in the declaration being rejected.

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28	Duty Deferment Account (DDA) in Northern Ireland	Import	When making a payment on a Northern Ireland declaration using a Duty Deferment Account (DDA), the Deferment Account Number (DAN) entered in DE 2/6 must be one created for use in NI. DANs created for use in GB or the Isle of Man are not valid for use on NI declarations. If one of AI Codes 'NIDOM' or NIIMP' are present in DE 2/2 and a GB or Isle of Man DAN is declared in DE 2/6, the declaration will be rejected. This change will not affect any post-clearance overpayment, underpayment or securities processes relating to Alcohol or Tobacco Warehousing Declarations (ATWDs). This change will only affect new NI Import declarations.

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Item No.	CDS Change	Movement Type	Declaration Completion Instructions
29	NI Declarations 'At Risk' Status	Import	An issue has been identified where CDS is charging the EU duty rate on imports into Northern Ireland where a Trade Defence Measure is in place, even when that Trade Defence Measure would not apply to the shipment. For example, if a commodity code has a Trade Defence Measure relating to sanctions on goods from Russia, CDS is treating the goods as 'At Risk' of entering the EU and applying the EU duty rate to that commodity code, even if the goods are not of Russian origin. As a result of this, an adjustment has been made to the 'At Risk'/'Not At Risk' duty calculation for NI declarations. From CDS Release 5.3.0, EU Trade Defence Measures that attract a 0% duty rate will not cause the goods to be considered 'At Risk' of entering the EU and the standard 'At Risk'/'Not At Risk' calculations will apply to the shipment. Where an EU Trade Defence Measure has a duty rate that is greater than 0%, the goods will be treated as 'At Risk' of entering the EU and the EU duty rates will apply.

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Item No.	CDS Change	Movement Type	Declaration Completion Instructions
30	Vaping Products Duty	Import	Vaping Products Duty (VPD) will be introduced on a range of commodity codes from 1st October 2026. We will be introducing new National Additional Codes and Tax Types, and redefining an existing code. • Tax Type 641 and Additional Code X641 for VPD • Tax Type 642 and Additional Code X642 for goods with no VPD chargeable content • Tax Type 640 and Additional Code X640 used with electronic devices under commodity code 8543400000 will be redefined to cover electronic devices with no tobacco and no VPD products content When Additional Code X641 is declared, CDS will mandate declaration of a tax base quantity in litres in DE 4/4.

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31	Goods Location Codes	All	Goods Location Code (GLC) 'GBAUESXBHxDST' has been removed from the CDS Code List. This has been replaced with 'GBAUESXLONDST' Additionally, the following codes have also been removed from the CDS Code List: 'GBAUFEMLHRJMX' 'GBAUHOULHRXAA' 'GBAUCLLBHXIFE' 'GBAUTRUFALTRU' 'GBCUSASIPSMWL' 'GBAUGATNCLFZX' 'GBAUDRDBHXIPL1' 'GBAULONLONTEX' 'GBAUABDABDSCA' 'GBAUSUCBHXTFY' 'GBAUCOAEMAOIE' If any of the removed codes are entered on a CDS declaration, that declaration will be rejected. Appendix 16 will be updated with the details of these changes 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 release date 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>