



HM Revenue & Customs

Customs Declaration Service: You must stop using the document code '999L' for imports

Dear Customer,

We are writing to you as you have recently used waiver document code '999L' when submitting import declarations through the Customs Declaration Service (CDS).

This waiver document code is used for ex-heading goods, which are goods that may not have documentary or licensing requirements.

After 31 January 2024, waiver document code '999L' will be permanently removed for use on import declarations.

If you use the 999L waiver document code for imports after 31 January 2024, your declaration will not be accepted. This means your goods will be delayed at the border.

What you should use instead

We previously wrote to you advising that we had published new national waiver document codes to the UK Tariff. These should be used instead of 999L when submitting your import declarations.

These national waiver codes are in addition to the EU waiver documents codes that should be used for other import measures. They are available within the Trade Tariff on [GOV.UK](https://www.gov.uk). If you have not already done so, you should start using these codes straightaway where a waiver is applicable.

Pre-lodged import declarations made before 31 January 2024 that arrive after this date will be rejected unless the correct waiver document code has been supplied in place of 999L.

If you make import declarations on behalf of others, please make your customers aware of these changes. This will make sure they continue to provide you with the information needed for their declarations.

Help and support

Further information about these national waiver document codes, including how to use them, is available on [GOV.UK](https://www.gov.uk)

Please be aware that waivers can be added or amended to align with legislation. If you export goods, you should also prepare for waiver document code '999L' being permanently removed for use on export declarations after 31 January 2025. You can find the latest information explaining the codes needed to import and export certain commodities on [GOV.UK](https://www.gov.uk)

For more information, you can:

1. read the latest [Customs Declaration Service guidance](#) and access [example import declarations](#) on GOV.UK.
2. watch our videos and recorded webinars on topics like imports, exports and rules of origin on the [HMRC YouTube channel](#).

Here to help

If you have any questions, please contact us through your usual [channels of communication](#) or through your Account Manager or Customer Compliance Manager, if you have one.

Kind regards,

HMRC