

Changes introduced in CDS release 4.3.0

These changes will take effect from the 9th December 2023

CDS Change	Declaration Completion Instructions
Public Warehouse Authorisations on Export Declarations	When declaring a public customs warehouse (Type R) in Data Element (DE) 2/7 on an export declaration, the warehouse authorisation declared in DE 3/39 must be held by one of the parties on the declaration.
Consignor Details on C21e Customs Clearance Requests	When APC 17X is declared on a Customs Clearance Request using the C21e Declaration Category, consignor details in DE 3/7 or 3/8 are only required where the exporter details are not declared in DE 3/1 or 3/2.
Consignee Details on C21e Customs Clearance Requests	When completing a Customs Clearance Request using Declaration Category C21e, the Consignee details in DE 3/9 can be entered at either header or item level.
ICS Code '1' Cancellation Requests	<p>When a declaration has been submitted to CDS and has an Import Clearance Status (ICS) of '1' that declaration has not yet been officially received, accepted, or rejected by CDS.</p> <p>While declaration have this status code, they cannot be cancelled or invalidated.</p>
Invalid Procedure Code D14	<p>Procedure Code D14 has been removed from the CDS codelist.</p> <p>This Procedure Code cannot be used.</p>
Nature of Transaction (DE 8/5) on I1 and C21i Declarations	<p>DE 8/5 is not required for declarations using an I1 Declaration Category or Customs Clearance Requests using the C21i Declaration Category.</p> <p>However, information entered in this DE will not cause a declaration to be rejected when these Declaration Categories are used.</p>
Party ID in DE 3/40	For declarations where DE 3/40 is completed with a role code of FR1, FR2, FR3, or FR4, DE 3/16 must also be completed with the Importers EORI number.
Additional Procedure Code A04	Additional Procedure Code A04 cannot be used in combination with Procedure Code 0751.
Additional Procedure Code 1PF on I1 B&E Declarations	Additional Procedure Code 1PF can be used in combination with Declaration Category I1 B&E subject to the conditions listed in the Declaration Completion Instructions

<p>Importer Details for IOSS Declarations</p>	<p>When a declaration is made importing goods into Northern Ireland using the Import One Stop Shop (IOSS) scheme and no Importer EORI is held, the Importer name and address must be entered in DE 3/15.</p> <p>If it is not possible for the Importers details to be entered in DE 3/15, they must be declared in DE 2/2 using the following format:</p> <table border="1" data-bbox="703 465 1453 573"> <thead> <tr> <th data-bbox="703 465 1075 506">AI Code</th> <th data-bbox="1075 465 1453 506">Free Text</th> </tr> </thead> <tbody> <tr> <td data-bbox="703 506 1075 573">NIIMP</td> <td data-bbox="1075 506 1453 573">Importer Name and Address</td> </tr> </tbody> </table> <p>This will allow the correct data to be collected.</p>	AI Code	Free Text	NIIMP	Importer Name and Address
AI Code	Free Text				
NIIMP	Importer Name and Address				
<p>DE 2/3 Document Codes</p>	<p>Several Document Codes have been added to the CDS codelist.</p> <p>Some Document Codes have updated requirements for completion of Document Reason and Document ID fields.</p> <p>Please see Appendix 5A for the full list of allowed Document Codes and their completion requirements. The Appendices will be updated ASAP after the CDS update has gone live.</p>				
<p>Additional Statuses for Licence Document Code</p>	<p>When importing licensable goods, status codes IA, JA and UA may be used with the following document codes -9005, 9011, 9100, 9101, 9102, 9104, 9105, 9106, 1004, L001, L079, X001, X002, Y100</p>				
<p>Removal of Document Status Code RE</p>	<p>Document Code RE has been removed from the CDS Codelist.</p> <p>Appendix 5A will be updated to reflect this ASAP after the CDS Update has gone live.</p>				
<p>Document code C100</p>	<p>Document status code RE is no longer in use.</p> <p>Document status code JP can temporarily be used instead of RE when declaring document code C100.</p> <p>Declarations which were previously being rejected when C100 was declared with document status code RE, should now be accepted if C100 is declared with status JP instead.</p> <p>The requirement for a document status code when declaring document code C100, will be removed in a future CDS update.</p>				
<p>Goods Locations Codes</p>	<p>Several Goods Location Codes have been added to the CDS codelist.</p> <p>Please see Appendix 16 for the full list of allowed Goods Location Codes. Codes will be published ASAP after the CDS update has gone live.</p>				

The below changes will take effect from the 19th December 2023

Guidance for use of XI EORIs is due to be published on the 19th December but will be issued via this channel.

CDS Change	Declaration Completion Instructions
XI EORI Authorisations	<p>Traders that hold a valid XI Authorisation can now use their XI EORI on NI declarations.</p> <p>GB EORIs should not be used on NI declarations.</p>
General Guarantee Accounts for GB/XI EORI Owners	<p>Traders that hold both GB and XI EORI numbers, and also have a General Guarantee Account (GGA) can use their GGA with either EORI number:</p> <ul style="list-style-type: none"> • Movements into GB will require the GB EORI number • Movements into NI will require the XI EORI number
Place of Establishment for XI EORI Owners	<p>When moving goods to/from NI where the Importer, Exporter, Declarant or Agent owns an XI EORI, the XI EORI owner needs to have a fixed place of establishment in the Union Customs Territory, including NI.</p> <p>This condition does not apply where the goods are:</p> <ul style="list-style-type: none"> • Imported under Temporary Admission Special Procedures • Re-exported following Temporary Admission Special Procedures • Imported under Inward Processing Special Procedures using Authorisation by Declaration • Re-exported following Inward Processing Special Procedures where the goods were originally imported using Authorisation by Declaration

	<ul style="list-style-type: none"> • End Use Special Procedures using Authorisation by Declaration • Exported from End Use Special Procedures where the goods were originally imported using Authorisation by Declaration
XI EORI and Final Supplementary Declarations	<p>XI EORI numbers owned by authorised Customs Freight Simplified Procedure (CFSP) traders can be used when completing Final Supplementary Declarations (FSDs).</p> <p>When an XI EORI number is declared on an FSD, the following must be entered in the relevant DE:</p> <ul style="list-style-type: none"> • DE 1/2: Q • DE 5/23: 'GBBY' followed by the relevant Authorisation Code followed by the authorisation number for that authorisation type as per the Declaration Completion Instructions
GB/XI EORIs and Cash Accounts	<p>When making a declaration where payment of duties and taxes is by cash account, the EORI declared in DE 8/3 must match the EORI declared in DEs 3/16, 3/18, or 3/20.</p> <p>For example, if an XI EORI is declared in DE 8/3, the same XI EORI must be declared in DE 3/16, 3/18, or 3/20.</p>
GB/XI EORIs and Duty Deferment Accounts (DDAs)	<p>Owners of GB and XI EORI numbers must now use the region-specific DDA associated with the EORI being used.</p> <ul style="list-style-type: none"> • For GB declarations, the GB EORI and GB DDA must be used • For NI declarations, the XI EORI and NI DDA must be used <p>Where a GB EORI has been declared in the Importer field and a NI DDA is being used, the XI EORI details must be entered in DE 3/20.</p>
XI Authorisations where GB EORI has been declared	<p>Where a GB EORI is declared in DE 3/16 and any authorisation declared in DEs 2/3 and 3/39 are declared as XI authorisations, the details of the XI EORI owner must be entered in DE 3/20.</p>

The new codes can be found at the following links:

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 16 – Goods Location Codes: <https://www.gov.uk/government/collections/goods-location-codes-for-data-element-523-of-the-customs-declaration-service>