

Changes introduced in CDS release 4.8.0 (14th June 2025)

CDS Change	Movement Type	Declaration Completion Instructions
Zimbabwe Currency Code	All	<p>Currency Code 'ZWG' has been added for use when trading with Zimbabwe. This code replaces all previous currency codes for Zimbabwe.</p> <p>The workaround that was in place to manually calculate the goods value in 'GBP' has now been withdrawn and should not be followed.</p>
Commodity Code	All	<p>When entering a commodity code in DEs 6/14 and 6/15, only numeric characters should be entered.</p> <p>Entering any non-numeric character in DEs 6/14 or 6/15 will result in the declaration being rejected.</p> <p>This change does not affect Additional Codes entered in DEs 6/16 or 6/17</p>
Authorisation Document Codes	All	<p>When declaring certain Authorisation Document Codes, Document Status Code 'XW' is no longer available for use. The affected Authorisations and their associated Document Codes are:</p> <ul style="list-style-type: none"> • Inward Processing – 'C601' • Outward Processing – 'C019' • Temporary Admissions – 'C516' <p>If Document Status Code 'XW' is used with any of these Document Codes, the declaration will be rejected.</p> <p>If goods are moved under these Special Procedures using Authorisation by Customs Declaration, the relevant guidance under the applicable Procedure Code in the Declaration Completion Instructions should be followed.</p>
D-series Document Codes	All	<p>Document Status Code 'XB' cannot be declared with the following Document Codes: 'D005', 'D008', 'D017', 'D020', 'D022'.</p> <p>If any of these document codes are declared in DE 2/3 with a Document Status Code of 'XB' then the declaration will be rejected.</p>

CDS Change	Movement Type	Declaration Completion Instructions
Previous Document Code DCS	All	<p>When declaring Previous Document Code 'DCS' in DE 2/1, the Goods Item identifier must be declared as part of the document reference.</p> <p>This Goods Item identifier must reference the items position on the document being declared in DE 2/1, rather than the item identifiers from the current declaration.</p> <p>Failure to declare a Goods Item identifier when using Previous Document Code 'DCS' in DE 2/1 will result in the declaration being rejected.</p>
New Document Codes	All	<p>New Document Codes have been added to the CDS Codelist: 'C083', 'Y119', 'U078', 'U088', 'U101', 'U113', 'U114', 'U115', 'U116', 'U117', 'U118', 'U119', 'U120', 'U121', 'U122', 'U177', 'U178', 'U500'.</p> <p>The completion instructions for these Document Codes will be published in Appendix 5A when the Codes are ready for use.</p>
Requested Procedure Code 40	Imports	<p>Further validation has been introduced for Requested Procedure Code '40' on type 'Y' or 'Z' import declarations:</p> <ul style="list-style-type: none"> • Previous Procedures '00' or '78' are usable with type 'Y' declarations (Procedure Code combinations '4000' and '4078') • Previous Procedures '00', '51', '53', '71' or '78' are usable with type 'Z' declarations ('4000', '4051', '4053', '4071', and '4078') <p>Any other Previous Procedure Code combined with Requested Procedure Code '40' on a type 'Y' or 'Z' will be rejected</p>
Requested Procedure Code 42	Imports	<p>Further validation has been introduced for Requested Procedure Code '42' on a type 'Y' declaration.</p> <p>Requested Procedure Code '42' can only be declared with Previous Procedure Code '00', '21', or '78' (Procedure Codes '4200', '4221', or '4278') on a type 'Y' declaration.</p> <p>Any other Previous Procedure Code combined with Requested Procedure Code '42' will be rejected</p>

CDS Change	Movement Type	Declaration Completion Instructions
Item Price	Imports	<p>When making a declaration using the H1 Declaration Category, DE 4/14 must be completed at item level in all cases, unless one of the following APCs is declared in DE 1/11 on that goods item: 'E01', 'E02', '1SV'</p> <p>If DE 4/14 is not completed on a H1 declaration, and none of 'E01', 'E02', or '1SV' have been declared in DE 1/11, the declaration will be rejected.</p>
Small Producer Relief	Imports	<p>Further validation has been introduced for claims to Small Producer Relief (SPR).</p> <p>CDS will now only accept a single value for SPR.</p> <p>If 2 or more 'SPR' codes are entered in DE 4/4 on the same goods item, the declaration will be rejected.</p>
AI Code SDSMI	Imports/Exports	<p>Additional Information Code 'SDSMI' can be declared in DE 2/3 for both imports and exports.</p> <p>This code is only to be used when instructed.</p>
APCs 62G and 63G	Imports	<p>When making a C21i CCR under SPIMM only one of APCs '62G' and '63G' may be declared in DE 1/11 for a single Goods Item.</p> <p>If both of these APCs are declared on the same Goods Item, the CCR will be rejected.</p>
Supervising office with SPIMM declarations	Imports	<p>When a Supervising Office is required by a Procedure Code (PC) or APC on a SPIMM declaration, Supervising Office 'GBBEL004' must be declared in DE 5/27.</p> <p>Supervising Office 'GBBEL004' must be used when the following items are declared:</p> <ul style="list-style-type: none"> Requested Procedure Code '07' has been declared in DE 1/10 with either of APCs '1EL' or '1EN' declared in DE 1/11 One of Previous Procedure Codes '07', '51', '71', or '78' has been declared in DE 1/10 and one of APCs '1SG', '1EL', '1LG', or '71G' has been declared in DE 1/11 <p>Failure to declare Supervising Office Code 'GBBEL004' when the above code combinations are declared will result in the declaration being rejected.</p>

CDS Change	Movement Type	Declaration Completion Instructions
Procedure Code 7851	Imports	<p>APCs 'A10' and 'F46' are now able to be declared with Procedure Code 7851.</p> <p>Please see the Declaration Completion Instructions for Imports for guidance on using these APCs.</p>
Licence Document Codes	Imports	<p>A DUCR is no longer mandated in DE 2/1 by use of the following documents codes in DE 2/3: '9005', '9100', '9101', '9102', 'I004', 'L001' and 'L079'.</p> <p>A DUCR may still be mandated for other purposes.</p>
Chicago Convention	Imports	<p>A new APC, '1CC', has been introduced for goods being imported under the Chicago Convention.</p> <p>This APC can only be used with Procedure Code '4000' on a full declaration.</p> <p>Simplified Procedures and EIDR cannot be used with APC '1CC'</p>
NI imports	Imports	<p>When importing goods using AI Codes 'NIDOM', or 'NIIMP' to indicate the goods are being moved into Northern Ireland, a valid NI Goods Location Code (GLC) must be declared in DE 5/23.</p> <p>If a GB GLC is declared in DE 5/23 and either of 'NIDOM' or 'NIIMP' are declared in DE 2/2, then the declaration or CCR will be rejected.</p> <p>Valid NI GLCs are indicated in Appendix 16. This change does not impact on the use of an authorisation for the Location of Goods code in DE 5/23. For example, when removing goods from a Customs Warehouse in Northern Ireland.</p>

CDS Change	Movement Type	Declaration Completion Instructions
SPIMM-Specific Code Combinations	Imports	<p>Validation of the Procedure Code and Declaration Type combinations allowed on SPIMM declarations:</p> <ul style="list-style-type: none"> • Procedure Codes 0751 and 0752 can only be declared with declaration type A on a H8 declaration. • Procedure Codes 4051 and 4071 can only be declared with declaration types A and Z on a H8 declaration. • When using declaration categories H8, I1 C&F, C21i, and C21i EIDR NOP, and one of the APCs 1EL, 1EN, 1LG, 1SG, 61G, 62G, 63G, or 71G, then one of the following Document Codes must also be declared: 'N703', 'N704', 'N705', 'N710', 'N714', 'N720', 'N722', 'N730', 'N740', 'N741', 'N750', 'N760', 'N785', 'N787', 'N820', 'N821' or 'N933'. • When APC 1SP is declared in DE 1/11 and Previous Procedure Codes '51', '71', or '78' is used, then one of the following APCs must also be declared: 1EL, 1EN, 1LG, or 1SG
Postponed VAT Accounting	Imports	<p>When making a declaration using Postponed VAT Accounting (PVA), the VAT Number declared in DE 3/40 must belong to a trader registered for VAT at the taxpoint date of the declaration. DE 3/40 should be completed using:</p> <ul style="list-style-type: none"> • role code 'FR1' • the valid VAT Number of the Party responsible for payment of VAT
Onward Supply Relief	Imports	<p>When making a declaration for goods claiming Onward Supply Relief (OSR), a valid VAT number must be declared in DE 3/40.</p> <ul style="list-style-type: none"> • For Role Codes FR1 and FR3, the VAT number must be a valid GB or XI VAT number • For Role Code FR2, the VAT number must belong to the customer receiving the goods in the EU Member State of destination <p>Full guidance for these role codes can be found in the Import Declaration Completion Instructions for DE 3/40.</p> <p>If a PC from the 42-series has been declared in DE 1/10 and the VAT number in DE 3/40 is not valid, the declaration will be rejected.</p>

CDS Change	Movement Type	Declaration Completion Instructions
Composite Goods containing mineral oil	Imports	<p>AI Code 'COMNE' has been added to the CDS Codelist for use when declaring commodity codes for composite goods containing mineral oil that are not subject to excise duty.</p> <p>AI Code 'COMNE' can be declared in DE 2/2 when one of the following National Additional Codes are declared in DE 6/17: 'X520', 'X521', 'X522', 'X541', 'X542', 'X551', 'X556', 'X561', 'X570', 'X571', 'X572' and 'X589'</p> <p>The commodity codes that AI Code 'COMNE' can be declared against are:</p> <ul style="list-style-type: none"> • 3811119000 • 3811190010 • 3811190090 • 3811210010 • 3811210090 • 3811900040 • 3811900050 • 3811900090 • 3814009020 • 3814009040 • 3814009070 • 3814009099 • 3817005010 • 3817005090 • 3817008090 <p>If the goods are declared using one of those commodity codes and AI Code 'COMNE' is declared in DE 2/2, no excise duty will be charged on the Goods Item.</p> <p>If the goods are subject to excise duty, AI Code 'COMNE' must not be declared in DE 2/2, and the excise duty must be accounted for.</p>

CDS Change	Movement Type	Declaration Completion Instructions
EIDR Authorisation Validation	Inventory Import	<p>When declaring Document Code C514 in DE 2/3 to indicate an Entry in Declarant Records (EIDR) authorisation has been used Authorisation Type Code 'EIR' must be used in the Document Reference, followed by a valid EIDR authorisation number. Authorisation Type Code 'EIR' must also be declared in DE 3/39 with the EORI number of the Authorisation Holder.</p> <p>If an incorrect Authorisation Type Code is declared against Document Code C514 in DE 2/2, the authorisation number in DE 2/2 is not valid, or the authorisation holder in DE 3/39 is not valid, the declaration or CCR will be rejected.</p>
Authorization code ACT	Inventory Imports	<p>When making a C21i or C21i EIDR NOP Customs Clearance request (CCR) and Authorisation Type Code 'ACT' (authorised consignee for TIR Carnets) is declared in DE 3/39, DE 2/2 must also be completed with Document Code 'C520' and a valid ACT authorisation number.</p> <p>Failure to declare Document Code 'C520' with Authorisation Type Code 'ACT' will result in the CCR being rejected.</p>
Changes to Document Codes	Imports/Exports	<p>Document Codes Y071, Y080 & Y229 will cease to be used in the UK tariff measures after 31st May 2025.</p> <ul style="list-style-type: none"> • Y071 will be replaced by 9071. • Y080 will be amalgamated under existing code 9022. • Document Code Y229 will be replaced by 9229 in the UK import tariff measures. Document Code Y229 will continue to be used in the Northern Ireland export tariff measures. <p>Document Codes Y071, Y080 & Y229 will continue to be valid for use against the UK tariff measures on Supplementary Declarations with an acceptance date prior to 1st June 2025.</p>

CDS Change	Movement Type	Declaration Completion Instructions
Statistical Value	Imports/Exports	<p>The Declaration Completion Instructions will be amended to stop making declaration of DE 8/6 Statistical Value dependent on whether there is a sales contract or not for consignments involving Inward Processing or Outward Processing.</p> <p>This mean that DE 8/6 will become mandatory on the H1, H2, H3, H4, H5, I1 B&E & B2 data sets. DE 8/6 will also be mandatory on B1, B1MOU and B4 declarations unless all goods on the declaration are covered by Additional Procedure Code 3NS.</p> <p>This change is initially being implemented by guidance updates, but system changes will be implemented later this year which will reject declarations if a Statistical Value is not declared when necessary.</p>
I1 C&F Controlled Goods	Imports/Exports	<p>When making a Simplified Declaration with Regular Use (I1 C&F Declaration Category), the Net Mass must be completed in DE 6/1 when one of the following APCs has been declared: 1CD, 1CG, 2CD, 2CG</p> <p>Failure to declare the Net Mass on an I1 C&F declaration when one of those APCs has been declared will result in the declaration being rejected.</p>
Amendments to existing Document Codes	Imports/Exports	<p>The system behaviour for the following Document Codes has been amended:</p> <ul style="list-style-type: none"> Document Code Y870 can only be used on Import declarations. Document Code Y229 can be used on both Import and Export declarations <p>Full details for these Document Codes can be found in Appendix 5A (Union)</p>
Customs Supervised Exports (CSE)	Exports	<p>When making a declaration using the CSE process, the declaration type declared in DE 1/2 must be one of 'A', 'B', 'C', 'J', 'Y' or 'Z', and APC '1CS' must be declared in DE 1/11.</p> <p>If Authorisation Type Code 'CSE' is declared in DE 3/39 and DE 1/2 contains a declaration type that is not one of 'A', 'B', 'C', 'J', 'Y' or 'Z', or APC '1CS' is not present in DE 1/11, the declaration will be rejected.</p>

CDS Change	Movement Type	Declaration Completion Instructions
Document Code 90W8	Exports	<p>Document Code '90W8' has been added to the CDS Codelist. This Document Code should be used to declare Form W8 (or other suitable alternative commercial documentation) for the movement of goods that qualify for an exemption from the use of Excise Movement Control System (EMCS).</p> <p>If the goods do not qualify for an EMCS exemption, one of Document Codes 'C651' or 'C658' must be declared instead, or the goods must be covered by a CSE authorisation.</p> <p>When declaring Document Code '90W8' in DE 2/3, a Document ID is mandatory.</p>
GVMS arrived-export locations	Exports	<p>When completing a GVMS movement through a GVMS location that only allows arrived exports, the declaration type declared in DE 1/2 must be one of 'A', 'B', 'C', or 'J'. The arrived export-only Goods Locations and their associated GLCs are:</p> <ul style="list-style-type: none"> • Dover/Eurotunnel - DEUDEUDEUGVM • Dover - DVRDOVDVRGVM • Eurotunnel - EUTEUTEUTGVM • Fishguard - FISFISFISGVM • Heysham - HYMHEYHYMGVM • Holyhead - HLYHLDHLYGVM • Liverpool - LIVLIVLIVGVM • Pembroke - PEDMILPEDGVM <p>If a declaration is made at one of these GLCs where the declaration type in DE 1/2 is one of 'D', 'E', 'F', or 'K', the declaration will be rejected.</p> <p>This does not affect Supplementary Declarations where the original Simplified Declaration was made through one of these GLCs.</p>
Additional Procedure Code 18I (Indirect Exports)	Inventory Exports	<p>APC 18I (Indirect Exports) can only be used on prelodged Customs Clearance Requests (type K).</p> <p>If APC 18I is declared in DE 1/11 on an arrived CCR, the CCR will be rejected</p>

CDS Change	Movement Type	Declaration Completion Instructions
Additional Procedure Code 42P	Inventory Exports	When making a declaration using APC 42P in DE 1/11 AI Code PAL02 must not be declared in DE 2/2. If AI Code PAL02 is declared in DE 2/2 and 42P is declared in DE 1/11, the declaration will be rejected.
Good Location Codes	All	The addresses of some GLCs have been amended. Full details will be published in Appendix 16.

Any prelodged declarations affected by the changes being introduced should be amended ahead of goods arrival to ensure they comply with the changes being introduced. Failure to amend affected declarations will result in the declarations being rejected upon goods arrival.

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>