

## Supplementary Guidance for Release 4.0.0

Business Requirement	Completion Instructions
Procedure and Additional Procedure Code restrictions	Procedure codes 1100, 5111 and 6111 must not be declared with Declaration Type Code CO in DE 1/1 Procedure code 3178 is no longer a valid procedure code and must not be declared
Onward Supply Relief - Additional Declaration Type Restrictions	Where Onward Supply Relief is being claimed and the additional declaration type in DE 1/2 is type D, only Procedure Codes 4200 and 4221 are permitted. Where Onward Supply Relief is being claimed using declaration category H5, additional declaration type A (DE 1/2) is only permitted with the following procedure codes: 4200, 4221, 4251, 4253, 4271, and 4278.
1FV, 1SV, 1PF & C15 are not permitted with EIDR	Additional Procedure Codes 1FV, 1SV, 1PF & C15 are not permitted to be used in conjunction with EIDR. See Declaration Completion Instructions for details of which Additional Procedure Codes are permitted to be used with EIDR.
1SV and 1FV not to be used with B&E	Additional Procedure Codes 1SV and 1FV cannot be used on I1 B&E declarations
When 1FV is declared, then 4/14 and 4/16 should not be mandated	Where 1FV is declared in DE 1/11 on an I1 C&F, the following DEs are only required when: DE 4/14: controlled goods or controlled drugs are being declared or a quota is being claimed DE 4/16: a quota is being claimed. In all other instances, when 1FV is declared on an I1 C&F DE 4/14 and DE 4/16 may be left blank
Removal of ECONR requirement with Additional Procedure Code 1TO	ECONR is not required in DE 2/2 when declaring Additional Procedure Code 1TO in DE 1/11.
Additional Procedure Code 74A - mandatory requirement for 71M to be included	Where Additional Procedure Code 74A (Approved Depository) is used on a C21i, then Additional Procedure Code 71M must also be declared. Please refer to the completion instructions for 71M for additional guidance on AI codes and other requirements.
Additional Procedure Code F44	When Additional Procedure Code F44 is declared in DE 1/11, AI code GEN86 is mandatory for both import and export declarations.
When 1CD is declared, at least one valid licencing document must be declared in DE 2/3	When declaring Additional Procedure Code 1CD in DE 1/11 at import or export, one of the following document codes must be declared: 9111, 9112, 9113, 9114
When 2CD is declared, at least one valid licencing document must be declared in DE 2/3	When declaring Additional Procedure Code 2CD in DE 1/11 at export, one of the following document codes must be declared: 9111, 9112, 9113, 9114
Using Shipwork end use	When Additional Procedure Code 1SW is declared in DE 1/11 at import or export: Authorisation Type Code EUS must be declared in DE 3/39 and Document Code C990 must also be declared in DE 2/3 followed by the Shipwork End Use Authorisation number.
Customs Supervised Exports (CSE) and Simplified Declarations on an Occasional Basis (C1 Type B (DE 1/2))	Where a CSE authorisation is held and a Simplified Declaration on an Occasional Basis is being used, the declaration must contain at least one of the following APCs: OGD, 1DP, 1NO, 1NP, 2DP, 3LV, 3NS, 3PE, 3PM, or F75. Additional Procedure Code 1CS must also be present to permit the use of CSE with additional declaration type B in DE 1/2. This is a temporary workaround for a known KEL. Once the KEL is resolved, 1CS will be withdrawn.
Missing Banana Weight Certificates	Use of Additional Procedure Code 1BN will be rejected if Document Code C046 is not present in DE 2/3.
Re-imported goods replaced under Guarantee	Additional Information Code 00100 is not permitted with Additional Procedure Code B03. Where goods are claiming Authorisation By Declaration (ABD) on entry to End Use or Inward Processing, do not declare AI code 00100 in DE 2/2 but follow the remaining ABD workarounds as set out in the Tariff Supplements. A further KEL will be raised to cover the use of B03 with Procedure Codes 5121 and 4422.
Do not mandate description in 2/2 when RRS01 is declared	Additional Information code RRS01 free-text statement may be left blank where the Haulier details are not known.
Remove FBK01 and FBK02 from CDS	Additional Information Codes FBK01 and FBK02 may not be used in CDS. These are CHIEF only AI codes
Add GENSG, GENMG, GENLA, GENDG, GENHV	Additional Codes GENSG, GENMG, GENLA, GENDG and GENHV have been added and are available to request that consignments should receive priority treatment if a control task is raised. See Declaration Completion Instructions for further guidance on completion of DE 2/2
Onward Supply Relief - mandatory AI Code	Where the Onward Supply Relief is being claimed (the procedure code in DE 1/10 begins with 42), then AI Code OSR42 must be declared in DE 2/2.
Airworthiness	For airworthiness preference mismatch between the GB and NI Tariffs, the use of Additional Information code EUPRF and associated functionality, will now be available Guidance can be found in the Declaration Completion Instructions for DE 2/2: <a href="https://www.gov.uk/government/publications/cds-uk-trade-tariff-volume-3-import-declaration-completion-guide/group-2-references-of-messages-document-certificates-and-authorisations#data-element-2-2">https://www.gov.uk/government/publications/cds-uk-trade-tariff-volume-3-import-declaration-completion-guide/group-2-references-of-messages-document-certificates-and-authorisations#data-element-2-2</a>
Documents Codes C651 and C658 amended to be exports only	Document Codes C651 and C658 are not required in any circumstances on an import declaration. The Imports Declaration Completion Instructions and Appendix 5A will be updated to reflect this change in due course
Add document codes	When declaring any document codes in DE 2/3, follow the requirements in Appendix 5A for completion of document ID, document reason and document status codes.
National Additional Codes	National Additional Codes VATE, VATR and VATZ should be declared in DE 6/17
Procedure Code restrictions on the use of Document Codes Y117 and Y118	When Document code Y117 or Y118 is declared in DE 2/3, the Procedure Code in DE 1/10 must begin with 51, 71, or 78
N325 is permitted as alternative evidence of the item price when using Valuation Method 1.	When Valuation Method 1 is declared on an import goods item, either document code N935 or N325 must also be declared for that goods item in DE 2/3.

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Exhausted quota	Quota claims should not be submitted for exhausted quotas.
Declaration of quota order numbers	When declaring a quota order number in DE 8/1, this should be entered without spaces
Commodity code	When declaring a commodity code, ensure that a two-digit TARIC code is declared in DE 6/15 when required
Supplementary units	Where supplementary units are required, the value entered in DE 6/2 must be greater than zero
Customs Office of Exit on a C21e	On a C21e, DE 5/12 Customs Office of Exit is mandatory unless the procedure code is 0019
SCDP and Customs warehousing - the supplementary declaration requirement is waived on entry to a Customs Warehouse	EIDR and SDP may be used to enter goods to a customs warehouse, however, a supplementary declaration (H2) is not required, and the declaration will be rejected if submitted.
Amendments to Airport of Loading Codes (Appendix 15B)	<p>The following airport codes have been added:                      ZAG - Zagreb, Zone Q                      ZAZ - Zaragoza, Zone Q                      NGB - Ningbo Lishe International China, Zone L                      EBL - Erbil, Iraq, Zone H</p> <p>Amendments to existing codes:                      Detroit current code DTT changed to DTW (same zone)                      Pittsburgh current code PLT changed to PIT (same zone)</p> <p>Codes removed: GEN (Oslo) code</p>
Customs Supervised Exports (CSE) - Declaring a CSE authorisation	Where authorisation type code CSE is declared in DE 3/39, document code C676 followed by the authorisation number should also be declared in DE 2/3, Current KEL requirement is to also declare Additional Procedure Code 1CS in DE 1/11.
Declaring a Bulk Import Reduced Data Set (BIRDS) authorisation on a BIRDS Declaration	Where authorisation type BRD is declared on a BIRDS declaration in DE 3/39, the BIRDS authorisation holder's EORI must be declared in DE 3/16 and document code 1BRD should also be declared in DE 2/3.
Either Country of Origin or Country of Preferential Origin required on entry to Customs warehousing in all instances	<p>A country of origin or a country of preferential origin (DE 5/15 or 5/16) must be declared in all instances on a H2 declaration.</p> <p>If your goods are subject to an electronic licence and you wish to reserve the right to preference on entry to the warehouse, then on the H2:                      Declare the country of origin (as shown on the electronic licence) in DE 5/15                      Declare preference code 100 in DE 4/17                      Leave 5/16 blank                      Declare AI Code WHSRP in DE 2/2 with and state the intended preference code in the free text statement. A KEL will be raised to cover this.</p>
Mandation of Mode of Transport at the Border (DE 7/4) on CDS Declarations	Completion of DE 7/4 is required for all declaration types, except when using one of the following Procedure Codes: 0009, 0019, and 0090
Mandatory Requirement to complete DE 3/21 if DE 3/20 is also completed (representative)	Where an EORI is provided in DE 3/20, then DE 3/21 is also mandatory and must be completed with either Code 2 (Direct Rep) or 3 (Indirect Rep)
Declaring Temporary Storage Approvals	<p>Where a Temporary Storage Approval is declared:                      Authorisation Type Code TST must be declared in DE 3/39 and                      Document Code C509 must also be declared in DE 2/3 followed by the TS approval number.</p>
Declaring Centralised Clearance Authorisations	<p>Where a Centralised Clearance authorisation is declared (Northern Ireland only):                      Authorisation Type Code CCL must be declared in DE 3/39 and                      Document Code C513 must also be declared in DE 2/3 followed by the CCL Authorisation number.                      DE 5/26 (Office of Presentation) must also be declared</p>
VAT Value Adjustment Code AO	Where Addition Code AO is declared in DE 4/9 (Additions and Deductions), the value provided against the code will now be included in the calculation of the Value for VAT
Net Mass and Gross Mass do not permit negative values	Where required, DE 6/1 (Net Mass) and DE 6/5 (Gross Mass) must always be greater than or equal to zero. Negative values are not permitted.
Location of Goods (DE 5/23) Requirements	<p>DE 5/23 may only be completed in a codified format. Name and Address/ free-text is not permitted. Either a code from the lists provided in Appendix 16 or an authorisation/ approval number must be used.</p> <p>The code declare in DE 5/23 must include, as a minimum:                      Country: a2 +                      Type of location: a1 +</p>

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	Qualifier of the identification: a1 + Coded Identification of location an..35 + There are no circumstances in which any of these fields may be left blank.
Declaring Seller Details (DE 3/24 and DE 3/25)	Where an H1 declaration contains a single goods item and Seller details are declared, these must be entered at header level. They cannot be entered at item level on a single item declaration.
De-activation of Method of Payment Code D in CDS (DE 4/8 only). DE 4/2 completion rules are not changed	Method of Payment Code D may not be used in DE 4/8. This change does not affect completion of DE 4/2.
Only one MUCR may be declared on a declaration	ZMCR (MUCR) may only be declared in DE 2/1 once at header level
Prohibit Warehouse code Z (Freezone) being declared on export declaration (other than C21e and C21e EIDR)	On export, warehouse type code Z (Freezone/Freeport) is only permitted on a C21e.

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