Version Number: 3
Version date: 23 May 2025

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

Item No.	CDS Change	Movement Type	Declaration Completion Instructions
1	Zimbabwe Currency Code	All	Currency Code 'ZWG' has been added for use when trading with Zimbabwe. This code replaces all previous currency codes for Zimbabwe. The workaround that was in place to manually calculate the goods value in 'GBP' has now been withdrawn and should not be followed.
2	Commodity Code	All	When entering a commodity code in DEs 6/14 and 6/15, only numeric characters should be entered. Entering any non-numeric character in DEs 6/14 or 6/15 will result in the declaration being rejected. This change does not affect Additional Codes entered in DEs 6/16 or 6/17
3	Authorisation Document Codes	All	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: • Inward Processing – 'C601' • Outward Processing – 'C019' • Temporary Admissions – 'C516' If Document Status Code 'XW' is used with any of these Document Codes, the declaration will be rejected. 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.
4	D-series Document Codes	All	Document Status Code 'XB' cannot be declared with the following Document Codes: 'D005', 'D008', 'D017', 'D020', 'D022'. 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.

Item No.	CDS Change	Movement Type	Declaration Completion Instructions
5	Previous Document Code DCS	All	When declaring Previous Document Code 'DCS' in DE 2/1, the Goods Item identifier must be declared as part of the document reference. 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. Failure to declare a Goods Item identifier when using Previous Document Code 'DCS' in DE 2/1 will result in the declaration being rejected.
6	New Document Codes	All	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'. The completion instructions for these Document Codes will be published in Appendix 5A when the Codes are ready for use.
7	Requested Procedure Code 40	Imports	Further validation has been introduced for Requested Procedure Code '40' on type 'Y' or 'Z' import declarations: • 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') Any other Previous Procedure Code combined with Requested Procedure Code '40' on a type 'Y' or 'Z' will be rejected
8	Requested Procedure Code 42	Imports	Further validation has been introduced for Requested Procedure Code '42' on a type 'Y' declaration. 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. Any other Previous Procedure Code combined with Requested Procedure Code '42' will be rejected

Item No.	CDS Change	Movement Type	Declaration Completion Instructions
9	Item Price	Imports	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' 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.
10	Small Producer Relief	Imports	Further validation has been introduced for claims to Small Producer Relief (SPR). CDS will now only accept a single value for SPR. If 2 or more 'SPR' codes are entered in DE 4/4 on the same goods item, the declaration will be rejected.
11	AI Code SDSMI	Imports/Exports	Additional Information Code 'SDSMI' can be declared in DE 2/3 for both imports and exports. This code is only to be used when instructed.
12	APCs 62G and 63G	Imports	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. If both of these APCs are declared on the same Goods Item, the CCR will be rejected.

Item No.	CDS Change	Movement Type	Declaration Completion Instructions
13	Supervising office with SPIMM declarations	Imports	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. Supervising Office 'GBBEL004' must be used when the following items are declared: • 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 Failure to declare Supervising Office Code 'GBBEL004' when the above code combinations are declared will result in the declaration being rejected.
14	Procedure Code 7851	Imports	APCs 'A10' and 'F46' are now able to be declared with Procedure Code 7851. Please see the Declaration Completion Instructions for Imports for guidance on using these APCs.
15	Licence Document Codes	Imports	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'. A DUCR may still be mandated for other purposes.
16	Chicago Convention	Imports	A new APC, '1CC', has been introduced for goods being imported under the Chicago Convention. This APC can only be used with Procedure Code '4000' on a full declaration. Simplified Procedures and EIDR cannot be used with APC '1CC'

Item No.	CDS Change	Movement Type	Declaration Completion Instructions
17	NI imports	Imports	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. 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. 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.
18	SPIMM-Specific Code Combinations	Imports	Validation of the Procedure Code and Declaration Type combinations allowed on SPIMM declarations: • Procedure Codes 0751 and 0771 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
19	Postponed VAT Accounting	Imports	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: • role code 'FR1' • the valid VAT Number of the Party responsible for payment of VAT

Item No.	CDS Change	Movement Type	Declaration Completion Instructions
20	Onward Supply Relief	Imports	When making a declaration for goods claiming Onward Supply Relief (OSR), a valid VAT number must be declared in DE 3/40. • 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 Full guidance for these role codes can be found in the Import Declaration Completion Instructions for DE 3/40. 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.

Item No.	CDS Change	Movement Type	Declaration Completion Instructions
21	Composite Goods containing mineral oil	Imports	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. 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' The commodity codes that AI Code 'COMNE' can be declared against are: • 3811119000 • 3811190010 • 3811190090 • 3811210010 • 3811210090 • 3811900040 • 3811900050 • 3811900090 • 3814009020 • 3814009040 • 3814009070 • 3814009099 • 3817005010 • 3817005090 • 3817008090 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. 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.

Item No.	CDS Change	Movement Type	Declaration Completion Instructions
22	EIDR Authorisation Validation	Inventory Import	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.

If an incorrect Authorisation Type Code is declared against Document Code C514 in DE 2/3, the authorisation number in DE 2/3 is not valid, or the authorisation holder in DE 3/39 is not valid, the declaration or CCR will be rejected. |
| 23 | Authorization code ACT | Inventory Imports | 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 2/3 must also be completed with Document Code 'C520' and a valid ACT authorisation number.

Failure to declare Document Code 'C520' with Authorisation Type Code 'ACT' will result in the CCR being rejected. |
| 24 | Changes to Document Codes | Imports/Exports | Document Codes Y071, Y080 & Y229 will cease to be used in the UK tariff measures after 31st May 2025.
  • 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.

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. *These dates are tied to the Online Tariff and are not affected by the change of deployment date for CDS Release 4.8.0* |

Item No.	CDS Change	Movement Type	Declaration Completion Instructions
25	Statistical Value	Imports/Exports	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. 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. 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.
26	I1 C&F Controlled Goods	Imports/Exports	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 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.
27	Amendments to existing Document Codes	Imports/Exports	The system behaviour for the following Document Codes has been amended: • Document Code Y870 can only be used on Import declarations. • Document Code Y229 can be used on both Import and Export declarations Full details for these Document Codes can be found in Appendix 5A (Union)
28	Customs Supervised Exports (CSE)	Exports	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. 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.

Item No.	CDS Change	Movement Type	Declaration Completion Instructions
29	Document Code 90W8	Exports	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). 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. When declaring Document Code '90W8' in DE 2/3, a Document ID is mandatory.
30	GVMS arrived-export locations	Exports	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: • Dover/Eurotunnel - DEUDEUDEUGVM • Dover - DVRDOVDVRGVM • Eurotunnel - EUTEUTEUTGVM • Fishguard - FISFISFISGVM • Heysham - HYMHEYHYMGVM • Holyhead - HLYHLDHLYGVM • Liverpool - LIVLIVLIVGVM • Pembroke - PEDMILPEDGVM 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. This does not affect Supplementary Declarations where the original Simplified Declaration was made through one of these GLCs.

Version Number: 3
Version date: 23 May 2025

Item No.	CDS Change	Movement Type	Declaration Completion Instructions
31	Additional Procedure Code 18I (Indirect Exports)	Inventory Exports	APC 18I (Indirect Exports) can only be used on prelodged Customs Clearance Requests (type K). If APC 18I is declared in DE 1/11 on an arrived CCR, the CCR will be rejected
32	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.
33	Goods Location Codes	All	The addresses of some GLCs have been amended. Full details will be published in Appendix 16.

Any pre-lodged declarations that are due to arrive by the 13th June 2025 should follow the existing Declaration Completion Instructions.

Any pre-lodged declarations that will arrive on the 14th June 2025 or later should be amended to follow the guidance in this document 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.

The exception to this is item 24, which will come into effect on 31st May through an update to the Online Tariff, and so affected pre-lodged declarations should be amended after this date to avoid rejection.

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

Problem Fixes implemented in CDS release 4.8.0 (14ᵗʰ June 2025)

The items in this table will not affect how declarations are made but are included for information purposes.

Title	Description of Problem	Current status
Declaration type 'CO' not found	CDS was unable to retrieve some declarations where declaration type 'CO' had been declared in DE 1/1.	CDS will now retrieve declarations correctly, regardless of the value declared in DE 1/1
Unable to find Isle of Man VAT numbers	When trying use a CDS-related GOV.UK service, such as registering for an EORI number, using an Isle of Man (IoM) VAT number beginning with 'GB00', an error is generated.	IoM VAT numbers beginning with 'GB00' can now be used to access CDS-related services on GOV.UK
Valuation adjustment data not showing up when declaration is printed	When viewing the declaration online, all Data Elements are viewable, but when the declaration is printed, DE 4/9 is not visible.	All DEs are now visible when a declaration is printed from the online service.
Licence quantity type mismatches	Mismatches in the licence quantity type between different CDS components causing delays in licence processing.	CDS will now correctly process error messages when licence quantity type mismatches occur, reducing processing delays
Stuck declarations of containerised goods	Declarations were getting stuck on CDS when a container number was declared.	The issue was being caused by a missing sequenceNumeric tag in the XML. This is now mandated when a container number is declared.
Special characters in licence declarations	Declarations were being delayed because licences that contained special characters in data fields were being rejected when loaded into CDS	Special characters now verified when licence details are loaded into CDS so they can be matched when licences are declared by traders.
Issue with CDS RPA licence verification	There have been problems verifying RPA licences when loaded into CDS	RPA licences will be correctly verified when loaded into CDS so they can be declared correctly by traders.
Issue with Cash Account dashboard	When a trader made more than 5000 transactions with their Cash Account in a monthly period, the Cash account dashboard was not able to display any transactions	The Cash Account dashboard has been updated to display up to 1000 transactions per monthly period. A .csv report will be available for download that details up to 200,000 transactions per monthly period.
Updates to Quotas on CDS	Some updates of Quota details on CDS were failing, leading to quotas being unavailable for claiming	Quota addition/amendment process now correctly creates and updates Quotas.
EORIs that are 'Established in Union'	Some EORIs belonging to traders that are 'Established in the Union' were incorrectly displaying as not established.	CDS now displays the correct establishment status.

Notify messages unable to be re-processed	Out of sequence declaration Notify messages that were not received were unable to be manually re-sent due to missing information.	CDS now stores the correct information so that Notify messages can be manually re-sent as needed.
Storage capacity for Tariff updates too low	The storage capacity allocated for extraction of Tariff update files was determined to be too low in some case.	An alternate storage location has been identified that has adequate capacity for the extraction of these files.
Performance of SPS checks	Performance issues with SPS declarations causing delays and stuck declarations	Performance has been improved for SPS declarations, resulting in faster processing and fewer delayed declarations.
Response times for accessing licence data	CDS performance when searching for licence data was very slow	The CDS licence search algorithm has been updated for faster performance.
NCTS alerts	A conflict has been identified between NCTS and the CDS alert notifications service that means monitoring of NCTS is unreliable.	Updates have been made to the alerts monitoring process to remove these conflicts.
CDS Negative tax balance	When a declaration was made using AI Code 'NIIMP' and APC 'B05', CDS was calculating the tax due to be a negative amount.	The tax calculation for APC 'B05' has been redesigned so CDS will show the actual revenue due.
Audit process	The CDS audit process was causing a high processor load, reducing system performance.	The audit process has been redesigned to avoid excessive processor load and improving performance.
Duplicate SPR values	When multiple Small Producer Relief (SPR) values were declared on a CDS declaration, the acknowledgement message could not be sent	Validation has been introduced to limit goods items to a single SPR value. See item 10 for more information.
Retrieval of trader records involving XI EORIS	When CDS had to retrieve trader information where the trader had an XI EORI, both the GB and XI EORI were returned, doubling the processing workload, and causing delayed responses	Refinements to the search algorithm mean that only the correct GB or XI EORI are returned, reducing delays in record processing.
Validation of Document Codes	When a Document Code was declared with an invalid Document ID, this caused validation failures for other Document IDs declared on the same declaration, even when they were correct	CDS will now validate Document IDs correctly and only reject those Document IDs that are invalid.
Database updates causing delays	Delays were being encountered when CDS was writing information to a database	Code has been re-written to more efficiently process database updates, reducing delays.