

Version Number: 4

Version date: 1st December 2025

Changes introduced in CDS release 5.0.0 (13th December 2025)

| Item No. | CDS Change | Movement Type | Declaration Completion Instructions |
|-----------------|-------------------------------------|----------------------|---|
| 1 | Additional Information Code 'COMNE' | Imports | <p>The list of available codes for use when Additional Information (AI) Code 'COMNE' is declared in DE 2/2 and one of the following National Additional Codes is declared in DE 6/17: 'X520', 'X521', 'X522', 'X541', 'X542', 'X551', 'X556', 'X561', 'X570', 'X571', 'X572' and 'X589' has been updated.</p> <p>The list of commodity codes added for use with AI Code 'COMNE' is:</p> <ul style="list-style-type: none">• 3901908099• 3902909099• 3911100090• 3911909990 <p>If 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 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> |
| 2 | Northern Ireland (NI) Exports | Exports | <p>When goods are being exported from NI after being placed under Onward Supply Relief, AI Code 'NIEXP' must be present in DE 2/2.</p> <p>If Previous Procedure Code '42' is part of the PC in DE 1/10, and 'NIEXP' is not present in DE 2/2, the declaration will be rejected.</p> <p>Previous Procedure Code '42' and AI Code 'NIEXP' must not be used on GB declarations.</p> |

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| 3 | Deletion of Document Codes | Imports | <p>Several Document Codes are being removed from the CDS Code List as they are no longer used by any Tariff measures. These Document Codes have already been removed from Appendix 5A.</p> <p>The affected Document Codes are: 'U003', 'U031', 'U052', 'U058', 'U072', 'U073', 'U077', 'U095', 'U096', 'U097', 'U100', 'U500'</p> <p>If any of these codes are declared in Data Element (DE) 2/3, the declaration will be rejected.</p> |
| 4 | Document Code Amendments | Both | <p>Document Status Code 'XA' has been added for use with Document Code 'U119'</p> <p>A Document Status Code is no longer mandated when using Document Code 'C100'</p> |
| 5 | Document Codes | All | <p>Validation for several Document Codes has been strengthened.</p> <p>The affected Document Codes are: 'C105', 'Y128', 'Y134', 'Y135', 'Y136' & 'Y137', 'Y172', 'Y173', 'Y174', 'Y239', 'Y240', 'Y241', 'Y242', 'Y243', 'Y244', 'Y245', 'Y246', 'Y248', 'Y249', 'Y250', 'Y251', 'Y252', 'Y253', 'Y254', 'Y255', & 'Y256'</p> <p>Please see Appendix 5A for the Completion Instructions for these Codes. Failure to complete the Codes as instructed by Appendix 5A will result in the declaration being rejected.</p> |

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| 6 | Document Status Code Amendments | Both | <p>Document Status Code 'XB' is no longer valid for use with Document Codes 'C057', 'C079', or 'C082'.</p> <p>Document Status Code 'XF' is no longer valid for use with Document Code 'E013'</p> <p>If an incorrect Document Status Code is declared with any Document Code, the declaration will be rejected. Appendix 5A contains details of the valid Document Status Codes available for each Document Code.</p> |
| 7 | Electronic Licences | All | <p>When an electronic licence is declared in DE 2/3, the Net Mass must also be declared in DE 6/1.</p> <p>If an electronic licence is declared in DE 2/3 and there is no Net Mass in DE 6/1, the declaration will be rejected.</p> |
| 8 | Container ID | All | <p>For shipments where goods are containerised and '1' is entered in DE 7/2, DE 7/10 must also be completed at either header or item level with the container ID.</p> <p>If '1' is entered in DE 7/2 and DE 7/10 is left blank, the declaration will be rejected.</p> |
| 9 | Package Type and Shipping Marks | Inventory Imports | <p>When a C21I Customs Clearance Request is made using either Procedure Code (PC) '0009' in DE 1/10 or one of the SPIMM Additional Procedure Codes listed below, then the following DEs are not mandated by CDS:</p> <ul style="list-style-type: none">• DE 6/9: Type of Packages• DE 6/11: Shipping Marks <p>The SPIMM APCs this applies to are: '24G', '61G', '62G', '63G', and '71G'. When declaring one of these APCs in DE 1/11, or a Previous Procedure Code of '09' in DE 1/10, a declaration will not be rejected if these DEs are not completed.</p> |

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| 10 | Procedure Code '6122' | Imports | Procedure Code '6122' may now be declared in DE 1/10 on a declaration using the 'H5' Declaration Category. |
| 11 | Additional Procedure Code '63T' | Inventory Imports and Inventory Exports | <p>When APC '63T' is declared in DE 1/11 on a C21I or C21E Customs Clearance Request, the Supervising Office must also be declared in DE 5/27.</p> <p>If APC '63T' is declared in DE 1/11 on a CCR, and DE 5/27 does not contain the supervising office, the CCR will be rejected.</p> |
| 13 | Supplementary Declarations using SPIMM | Imports | <p>When making a Supplementary Declaration using SPIMM, the correct 3-digit Previous Document Identifier must be declared in DE 2/1 when using certain APCs:</p> <ul style="list-style-type: none">• APC '1AG' mandates the inclusion of Previous Document Identifier 'AGG'• APC '1RD' mandates the inclusion of Previous Document Identifier 'RSD' <p>If either APC '1AG' or '1RD' is declared in DE 1/11 on a SPIMM Supplementary Declaration, and the appropriate Previous Document Identifier is not declared in DE 2/1, the declaration will be rejected.</p> |
| 14 | Supplementary Declarations using SPIMM | Imports | <p>When making a Supplementary Declaration using the Simplified Process for Internal Market Movements (SPIMM), the correct Previous Document Type must be declared in DE 1/11.</p> <p>When one of Additional Declaration Types 'Y' or 'Z' is declared in DE 1/2, and one of APCs '1AG' or '1RD' are declared in DE 1/11, Previous Document Type 'DCR' must also be declared in DE 2/1.</p> <p>If one of Additional Document Types 'Y' or 'Z' is declared in DE 1/2, and one of APCs '1AG' or '1RD' are also declared in DE 1/11, but DE 2/1 does not contain Previous Document Code 'DCR', the declaration will be rejected.</p> |

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| 15 | Supplementary Declarations using SPIMM | Imports | <p>When making a Supplementary Declaration using the Simplified Process for Internal Market Movements (SPIMM), the correct Coded identifier of the Goods Location must be declared from the 5th character of DE 5/23.</p> <p>When one of Additional Declaration Types 'Y' or 'Z' is declared in DE 1/2 on a H8 declaration, the 5th to 8th characters of the location code declared in DE 5/23 must be 'UKIM'.</p> <p>If one of Additional Document Types 'Y' or 'Z' is declared in DE 1/2 on a H8 declaration, but the 5th to 8th characters of the goods Location Code declared in DE 5/23 are not 'UKIM', the declaration will be rejected., the declaration will be rejected.</p> <p>Please see the SPIMM Declaration Completion Instructions for full guidance for declaring the Goods Location Code in DE 5/23.</p> |
| 16 | Country of Destination | Inventory Exports | <p>When completing a Customs Clearance Request using the C21E or C21E EIDR NOP Declaration Categories, the Country of Destination can now be completed at either header or item level.</p> |
| 17 | NI Goods Locations | All | <p>If a declaration or CCR is made for goods being moved through a port that is flagged in Appendix 16 as a NI port, then a NI AI Code is also required.</p> <ul style="list-style-type: none">• For Imports moving through a NI port, one of AI Codes 'NIDOM' or 'NIIMP' must be declared in DE 2/2• For Exports moving through a NI port, 'NIEXP' must be declared in DE 2/2 <p>If the goods are being moved through a NI port and the relevant NI AI Code is not declared in DE 2/2, the declaration or CCR will be rejected</p> |

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| 18 | Invalidation of Declarations | Imports | A request to invalidate a Declaration will be automatically rejected if the goods have already been released and a DMSROG or DMSCLE message has been sent. |
| 19 | '01'-series Procedure Codes | Imports | <p>VAT Relief will no longer be granted by '01'-series Procedure Codes.</p> <p>Any declaration using a '01'-series Procedure Code must account for VAT on the declaration.</p> <p>If the goods are eligible for VAT Relief, the appropriate APC or Additional Code must be declared in addition to the '01'-series PC.</p> |
| 20 | Excise Warehouse Declarations | Imports | <p>APC 'F06' is mandatory when importing goods into an excise warehouse using one of the following PCs: '0700', '0721', '0753', '0754', or '0778'.</p> <p>If one of the listed PCs is declared in DE 1/10 on an Import declaration, and 'F06' is not present in DE 1/11 on the same goods item, the declaration will be rejected.</p> |
| 21 | Goods Released from Special Procedures | Imports | <p>When making an Import declaration and the Previous Procedure Code in DE 1/10 is one of '51', '53', or '71' the Location Identifier declared as the fourth character in DE 5/23 must be 'Y'.</p> <p>If one of Previous Procedure Codes '51', '53', or '71' is declared as part of a Procedure Code in DE 1/10, and the fourth character in DE 5/23 is not 'Y', the declaration will be rejected.</p> |
| 22 | Goods Released from Free Zones or Free-ports | Imports | <p>When making an Import declaration and the Previous Procedure Code declared in DE 1/10 is '78', then the Location Identifier declared as the fourth character in must be one of 'U' or 'Y'.</p> <p>If Previous Procedure Code '78' is declared as part of a Procedure Code in DE 1/10, and the fourth character in DE 5/23 is not one of 'U' or 'Y', the declaration will be rejected.</p> |

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| 23 | More Than One Previous Procedure Involving a Customs Warehouse | Imports | <p>When goods that were initially entered to IP or OP, then transferred to a customs warehousing regime, are removed from customs warehousing, evidence of the previous declaration must be declared in DE 2/1.</p> <p>If APC '1XW' is declared in DE 1/11, a Previous Document Code 'MRN' or 'ZZZ' must also be declared in DE 2/1.</p> <p>If APC '1XW' is declared in DE 1/11 and neither or Previous Document Codes 'MRN' or 'XXX' are declared in DE 2/1, the declaration will be rejected.</p> |
| 24 | Bug fixes | All | <p>Two bugs preventing correct operation of CDS have been resolved.</p> <ul style="list-style-type: none">• Declarations will no longer be rejected when Country Code 'TZ' is declared on an Import declaration• A Common Health Entry Document that was declared on an invalidated declaration may now be reused and correctly declared on a replacement declaration. |
| 25 | Good Location Code amendments | All | <p>New Goods Location Codes have been added to the CDS codelist.</p> <p>Appendix 16 will be updated with the details of these GLCs ASAP after the release.</p> |

Due to the changes introduced in this release, there may be an impact on prelodged Declarations. Any prelodged Declarations that will arrive on or after the 13th December 2025 that will be affected by the changes in this document will need to be amended to be compliant with these changes or the Declarations will be rejected.

Supplementary Declarations submitted after the 13th December 2025 will need to be compliant with the version of CDS in place at the time of the original tax point.

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Updated codes can be found at the following link: <https://www.gov.uk/government/collections/uk-trade-tariff-volume-3-for-cds--2#combined-appendices>