Changes introduced in CDS release 5.1.0 (28/03/2026)

Item No.	CDS Change	Movement Type	Declaration Completion Instructions
1	Previous Document Code '356'	All	Previous Document Code '356' has been added to CDS Code List for declaring the Movement Reference Number (MRN) of an Exit Summary Declaration (EXS) and will be allowable for use in DE 2/1 at either header or item level. CDS does not currently mandate the declaration on a EXS MRN but it can be completed when appropriate.
2	Amendment of Document Codes 'U117 and Y146'	Import/Export	When either of Document Code 'U117 and Y146' are declared in DE 2/3 at item level, a Document ID must be declared. A Document reason is no longer mandated when using either of Document Codes 'U117 and Y146'. Please see Appendix 5A for full completion instructions for these codes.
3	Amendment to Document Code 'Y229'	Export	Document Code 'Y229' must only be used on an Export Declaration. If Document Code 'Y229' is used on an Import Declaration, the Declaration will be rejected. On an Import Declaration, Document code 9229 should be used instead. Please see Appendix 5A for full completion instructions for these codes.
4	Document Codes	Import/Export	Document Codes 'N356', 'Y320', 'Y321', 'Y322', and 'Y500' have been added to the CDS Codelist. Please see Appendix 5A for full completion instructions for these codes.

Item No.	CDS Change	Movement Type	Declaration Completion Instructions
13	Document Codes	All	When completing DE 2/3 with a Document Code, the instructions in Appendix 5A must be followed in order to avoid declarations being rejected. For Northern Ireland Imports, this means that certain SPS Document Codes must be completed with the CERTEX-compatible Document ID format. Please see Appendix 5A for full completion instructions for these codes.
5	Country Group Code	Export	Country Group Codes should not be declared on an Export Declaration. If a Country Group Code is declared on an Export Declaration, the Declaration will be rejected.

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6	Country of Origin and Country of Preferential Origin	Import	**Affected Declaration Types: All** When making a declaration where DE 4/17 has been completed with a value that does not belong to the 100-series, DE 5/16 must also be completed with the Country of Preferential Origin. When DE 5/16 is declared with a country of Preferential Origin, DE 5/15 must also be declared with the Country of Origin, even when the Country Codes declared are identical. If DE 4/17 has been completed with a preference code that is not in the 100-series and DE 5/16 is declared but DE 5/15 is not completed, the declaration will be rejected. The declaration will also be rejected if DE 5/16 has not been completed when a non-100-series preference code is declared in DE 4/17. When DE 4/17 has been completed with a Preference Code in the 100-series, DE 5/16 should not be completed or the declaration will be rejected.
7	Container Code on I1 B&E	Import	When making an I1 B&E Declaration, DE 7/2 must be completed to indicate whether the goods are shipped by container or non-containerised. If goods shipped by containers are not declared at header level in DE 7/2, the Declaration will be rejected.

Item No.	CDS Change	Movement Type	Declaration Completion Instructions
8	Value for Supplementary Units and Packages	All	When a value is declared for Supplementary Units in DE 6/2 or Number of Packages in DE 6/10, the values declared must be equal to or greater than Zero (0). As per the Declaration Completion Instructions, Supplementary Units declared in DE 6/2 must be greater than Zero (0). Any value declared in DE 6/2 and DE 6/10 that is less than Zero (0), will be rejected.
9	Additional Information Code	Import	A new Additional Information (AI) Code, 'VLDIS', has been added to the CDS Codelist. AI Code 'VLDIS' should only be used when instructed by HMRC.
10	Commodity Codes	Export	Commodity Codes 99050000 and 99190000 are only to be used on Import declarations. In order to use these codes, you must seek authorisation from HMRC. When completing an Export Declaration, Commodity Codes 99050000 or 99190000 must not be declared in DE 6/14. If either of Commodity Codes 99050000 or 99190000 are declared on an Export Declaration, the declaration will be rejected.
11	Country of Dispatch	Import	**Affected Declaration Categories: H1, H2, H3, H4, H5, I1 B&E** **Affected Additional Declaration Types: 'A', 'B', 'D', 'E', 'Y', 'Z'** When declaring a Country of Dispatch in DE 5/14 at either header level or item level and AI code 'NIDOM' is declared in DE 2/2, then the Country of Dispatch declared in DE 5/14 must be one of either 'GB', 'IM', or 'ZU'. If a Country of Dispatch that is not one of either 'GB', 'IM', or 'ZU' is declared in DE 5/14 while declaring AI Code 'NIDOM' in DE 2/2, the declaration will be rejected.

Item No.	CDS Change	Movement Type	Declaration Completion Instructions
11	Additional Procedure Codes '19Z', '21G, '23A', '24S', '25D', and '26D'	Inventory Imports/Exports	**Affected Declaration Categories: C21E & C21I** **Affected Additional Declaration Types: 'C', 'F', 'J'** When declaring either of Additional Procedure Codes '19Z', '21G', '23A', '24S', '25D', and '26D' in DE 1/11, then any Commodity code declared in DE 6/14 – DE 6/15 must not be subject to any prohibitions or restrictions. If any of Additional Procedure Codes '19Z', '21G', '23A', '24S', '25D', and '26D' are entered in DE 1/11, and Commodity code declared in DE 6/14 – DE 6/15 are subject to prohibitions or restrictions, the declaration will be rejected. If any of Additional Procedure Codes '19Z', '21G', '23A', '24S', '25D', or '26D' are declared in DE 1/11 on a CCR then DE 2/3 must not contain any of the following codes: '9104', '9105', '9106', '9107', '9108', '9005', '9100', '9101', '9102', '9103', '9111', '9112', '9113', '9114', '9115', '9116', '9118', '9119', '9120', 'C001', 'C034', 'C056', 'C085', 'C635', 'C638', 'C639', 'C640', 'C641', 'C656', 'C670', 'C673', 'C678', 'C690', 'I004', 'L001', 'L079', 'L100', 'L116', 'N002', 'N851', 'N853', 'X001', 'X002', and 'Y915'
14	Additional Code 'X399' and Excise Tax Type '399'.	Import	Additional Code 'X399' and Excise Tax Type '399' has been added to the CDS Codelist. These Codes are to be used with cooking Alcohols with an alcohol strength equal to or less than 5%. Where the Additional Code 'X399' and Excise Tax Type '399' have been declared, no Excise Duty will be charged on that Goods item. When Additional Code 'X399' and Excise Tax Type '399' are declared, DE 4/4 must also be completed with the Alcohol Strength (ASV) value of the goods, or the declaration will be rejected. Please see the Integrated Online Tariff for Commodity codes eligible to use Additional Code 'X399' and Excise Tax Type '399'.

Item No.	CDS Change	Movement Type	Declaration Completion Instructions
15	Simplified Declaration Procedures	Imports	**Affected Declaration Types: 'C', 'F', 'J', 'K', 'Y', and 'Z'** When using Simplified Declaration Procedures (SDP) Regular Use or Entry in Declarant's Records (EIDR), the DUCR must be entered in DE 2/1 at header level. If the DUCR is not entered in DE 2/1 at header level on a declaration using Simplified Declaration Procedures (SDP) Regular Use or Entry in Declarant's Records (EIDR), the declaration will be rejected. Known Difference KD154 has now been withdrawn.
16	Duplicated VAT on Postponed VAT Accounting (PVA) Statements	Import	When making a claim to Quota and using Postponed VAT Accounting (PVA), duplicate VAT lines that previously appeared under certain declaration conditions will no longer occur. Any manual workarounds to adjust your VAT return due to duplicated PVA lines are no longer needed. You should continue to store your PVA statements as evidence for VAT purposes in the normal way.

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17	Definitive Anti-Dumping Duty (ADD) and Countervailing Duty (CVD).	Import	A manual C285 repayment request to HMRC is no longer required for provisional Anti-Dumping Duty (ADD) or Countervailing Duty (CVD). Continue to declare provisional ADD/CVD as usual - CDS will now provide a confirmation of definitive outcomes. Please ensure your finance teams understand that HMRC repayments linked to ADD/CVD outcomes will be processed automatically through CDS instead of ex gratia arrangements.
18	Appendix 16C Maritime Ports and Wharves	All	The format of Appendix 16C has been updated to better identify location owners and addresses. The codes in Appendix 16C have not changed. Please continue to use Appendix 16C to identify the correct Maritime Port or Wharf to be declared in DE 5/23 on a declaration, as required.

Item No.	CDS Change	Movement Type	Declaration Completion Instructions
19	Good Location Code amendments	All	New Goods Location Codes have been added to the CDS codelist and some codes have been deleted. The codes that have been deleted are: GBAUAGNLHRRRL GBAUHAFBHXGBL GBAUSLLLHRGBL GBAUADGBHXMCL GBAUHGRLTNBON GBAUSTWFXTGRS GBAUASFLHRIMI GBAUHYNLIVJMI GBAUSFDMANAPI GBAUBGKLHRRRL GBAULANBARWAC GBAUSURLHRBIS GBAUBOYSTNWAC GBAULBALBACWG GBAUSWBTHPSRS GBAUBMYLBAGBL GBAUTONEDICWG GBAUTEFBHXWAC GBAUBRAFXTAMS GBAULYNDOGSSW GBAUTFDFXTARR GBAUBRAFXTLOX GBAUME5LGWBMI GBAUTLGSTNFOX GBAUBRAFXTSHW GBAUMLLFXTEGI GBAUUDDGLWAPI GBAUBSHNHVGBL GBAUMLLFXTPFS GBAUUXBLHRAGS GBAUCLTAVOGBL GBAUPYALHRCTL GBAUWACLONWAC GBAUCWMCDFFOX GBAUPYALHRSFR GBAUWAFLTNERL GBAUDFDTHPBON GBAUPCUEDIBIS GBAUWBYLHRAPI GBAUENFLSACWG GBAUPESNHVRWL GBAUWBYLHREIM GBAUENFLSADOL GBAUPMEPTMWAC GBAUWBYLHRPIC GBAUFBOLHRWAC GBAURDDBHXRRL GBAUWNESTNWAC GBAUGTMIMMFNW GBAURMFLONGCC GBAUWIHLONGRS GBAUGFRLHRSMS GBAURUILHRCWG GBAUWOHCVTEGI GBAUHHELTNJMI Appendix 16 will be updated with the details of these GLCs ASAP after the release.

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Version date: 20/02/26

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 28th March 2026 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.

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