



HM Revenue
& Customs

Customs CDS Tariff Training

Module 1: Navigating the CDS Tariff

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Module 1: Navigating the CDS Tariff

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Module 1: Navigating the CDS Tariff

Step-by-Step Guide to using the CDS Tariff:

When using the CDS Tariff to complete a CDS declaration you need to follow the steps below



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Ensure you are in the correct Tariff: CHIEF versus CDS Tariff

You must ensure you are in the correct version of the UK Trade Tariff, declaration completion instructions

- You cannot use the CHIEF Tariff to complete a CDS declaration and vice versa
- CHIEF is based on SAD Harmonisation rules (boxes)
- CDS is based on the UCC and DIH (Data Integration and Harmonisation) rules (data elements)
- CHIEF box completion rules, Customs Procedure Codes and other code lists are incompatible with CDS.
- If you submit a declaration using CHIEF codes, for example AI codes, it may be rejected as the code does not exist on CDS.
- Where codes which existed on CHIEF are still valid on CDS, they may not have the same meaning.



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Ensure you are in the correct Tariff: Main Tariff vs EU Exit Supplements

Main Tariff:

- Normal declaration completion instructions,
- Procedure and Additional Procedures
- Data sets
- Code Lists

Northern Ireland Supplement:

- CDS only
- Changes from 1/1/21 that vary the normal completion rules in the main tariff, e.g., Introduction of new code 6 for RoRo, GVMS instructions

GB Supplement:

- CHIEF and CDS
- Changes from 1/1/21 that vary the normal completion rules in the main tariff, e.g., definition of exporter, procedure codes withdrawn (e.g., Onward Supply Relief)



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Type of Journey

| Journey Type | Tariff guidance to be used |
|-----------------------|--|
| RoW import to NI | Main Tariff and NI Supplement |
| RoW import to GB | Main Tariff and GB supplement |
| GB goods moving to NI | Main Tariff and NI Supplement (and GB supplement if goods moving under RGR/ special procedures) |
| NI to RoW export | Main Tariff and NI Supplement |
| GB to RoW export | Main Tariff and GB supplement |
| NI goods moving to GB | Main Tariff and NI Supplement (and GB supplement if goods moving under RGR/ special procedures) |



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Identify the Movement Type:

The [UK Trade Tariff, CDS Tariff](#) is organised into four separate versions. These are based on the type of movement being made.

| Tariff Version | Used for | Declaration Types |
|---------------------------------|--|--|
| Imports Tariff | Written Import customs declarations Entry in Declarants Records (EIDR) Notification of Presentation (NOP) | standard declarations or supplementary declarations (full data set used) simplified declarations (reduced data set used) EIDR NOPS – DE 1/10 and 1/11 only |
| Exports Tariff | Written Export customs declarations EIDR NOP | standard declarations or supplementary declarations (full data set used) simplified declarations (reduced data set used) EIDR NOPS – DE 1/10 and 1/11 only |
| Inventory Imports Tariff | EIDR NOPs Release goods covered by an oral declaration Goods on a Carnet Goods moving under temporary storage Goods moving under transit Transhipments Inventory adjustments Final Supplementary Declarations | EIDR NOPs – data sets and data element completion rules only Customs Clearance Requests (CCR - C21s) for inventory releases |
| Inventory Exports Tariff | EIDR NOPs Standalone Exit Safety and Security (EXS) declarations Release goods covered by an oral declaration Goods on a Carnet Goods moving under temporary storage Goods moving under transit Transhipments Inventory adjustments | EIDR NOPs – data sets and data element completion rules only Customs Clearance Requests (CCR - C21s) for inventory releases |



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Navigation Guides

- Each Main Tariff guidance section provides a Step by Step navigation guide to using the Tariff to complete a CDS declaration.
- Ensure you are in the correct tariff guidance section for the type of movement being made, e.g., inventory imports for a Customs Clearance Request for imports,
- The first link in the guidance section is the Navigation guide
- Use the navigation guide, to identify the steps to be followed to make an accurate declaration
- Ensure the steps are followed in the order given to avoid errors
- Each navigation guide provides links to the relevant Tariff guidance for each step.
- Use these links to ensure you are in the correct set of Tariff rules for the type of movement being made, e.g., not using import guidance to make an export declaration.



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CDS Tariff, Guidance Sections:

The Guidance Sections include:

- Navigation Guides for the CDS Tariff
- Declaration Completion Guides – a guide to each data element used and how to complete them
- Aggregation Rules for CFSP Imports only)
- Guidance on which Procedure Codes and Additional Procedure codes are permitted with simplified procedures (import and export only)
- Procedure and Additional Procedure Code declaration completion instructions
- Correlation matrices between the first 4-digits of each Procedure Code and the 3-digit Additional Procedure Codes that can be used with each
- Declaration Data Sets



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CDS Tariff, Code Lists (Appendices)

Appendices 1, 2 and 21-23 are unique to each movement type and are included in the guidance section of the Tariff

Appendices 3 – 20 are combined appendices, providing code lists for certain data elements.

Where the data element is used on more than one movement type, the same code list is used in all circumstances

Ensure you use the CDS code lists as they are different from CHIEF



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Step-by-Step Guide to using the CDS Tariff:

When using the CDS Tariff to complete a CDS declaration you need to follow the steps below



Module 1: Training Questions

Attendees should open Worksheet 1 and answer the questions on navigating the CDS Tariff:

- Where would you find...?
- What Tariff Section do I need...?
- DE Completion rules are found...?
- What Appendix do I need...?
- Where is the code list for...?
- Do I need the main Tariff or the EU Exit Supplements...?
- Which supplement do I use...?



Any Questions?

