HM Revenue & Customs

Customs CDS Tariff Training

Module 2: Declaration Categories

CUPID Team
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Module 2: Declaration Categories

Module Contents:

- What are Declaration Categories?

- Why do they matter?

- How do you read them?

- Movement type

- Type of declaration

- Intended usage of the goods

- RoW, GB/NI, Special Fiscal Territories requirements

Module 2: Declaration Categories

What are Declaration Categories?

- Declaration Categories are similar to different SAD (C88) copies. Each have a different purpose

- Declaration Categories are different data sets

- A Declaration Category identifies what data is required for the specific declaration type:

- Imports: H1 – H5, I1 C&F and I1 B&E

- Exports: B1, B2, B4, C1 C&F and C1 B&E

- Import Customs Clearance Requests (CCRs): C21i and C21i EDIR NOP

- Export Customs Clearance Requests (CCRs): C21e and C21e EIDR NOP

Module 2: Declaration Categories

Why do they matter?

- If the wrong Declaration Category is used, the data elements will be completed wrongly or the wrong data set used

- Declarations will fail validation and be rejected.

- Each Declaration Category:

  - Is linked to a intended usage for the goods
  - Has different data elements requirements
  - Has different completion rules depending on the circumstances involved

Module 2: Declaration Categories

How do you read them?

- Each Declaration Category follows the same format:

The following table identifies the requirements for completion of the appropriate data elements on an H1 customs declaration.

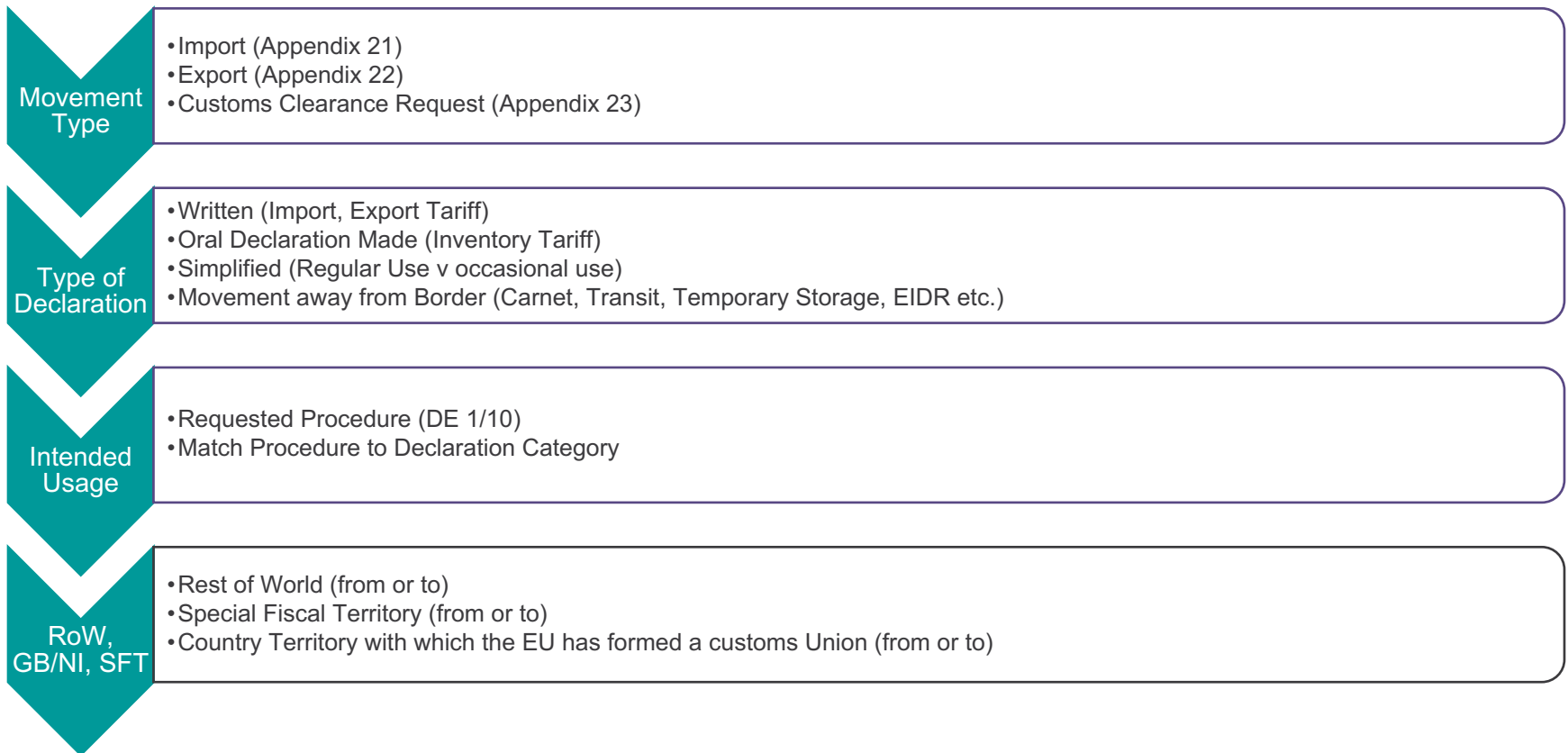| Symbol	Symbols in the cells – Symbol description
A	Mandatory: data required by every Member State or data for which the UK has opted to mandate as always required
C	Optional for economic operators: data that economic operators may decide to supply
D	Dependant on Customs declaration scenario e.g. Procedure Code, Method of Payment etc.
X	Data element required at the item level of the declaration of goods. The information entered at the item level of goods is valid only for the items of goods concerned
Y	Data element required at the header level of the declaration of goods. The information entered at the header level is valid for all declared items of goods

A = Always needed

C = Your Choice to complete or leave bank

D = Depends on circumstances

X = Specific goods item

Y = Header – applies to the entire consignment

SAD Box No.	Data Element (DE) No.	DE name	Symbol		Note
1	1/1	Declaration type	A	Y	
1	1/2	Additional Declaration type	A	Y	
	1/3	Transit Declaration/Proof of customs status type			Not Required
	1/4	Forms			NR

NR = Not required, leave blank

Module 2: Declaration Categories

Step-by-step guide:

Movement Type	• Import (Appendix 21) • Export (Appendix 22) • Customs Clearance Request (Appendix 23)
Type of Declaration	• Written (Import, Export Tariff) • Oral Declaration Made (Inventory Tariff) • Simplified (Regular Use v occasional use) • Movement away from Border (Carnet, Transit, Temporary Storage, EIDR etc.)
Intended Usage	• Requested Procedure (DE 1/10) • Match Procedure to Declaration Category
RoW, GB/NI, SFT	• Rest of World (from or to) • Special Fiscal Territory (from or to) • Country Territory with which the EU has formed a customs Union (from or to)

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Module 2: Declaration Categories

Import, Export, Inventory Import and Inventory Export Declaration Categories:

Movement Type	Declaration Category	Usage
Imports (App 21)	H1	Declaration for release for free circulation and special procedure: specific use (end use)
Imports (App 21)	H2	Special procedure: storage (customs warehousing)
Imports (App 21)	H3	Special procedure: specific use (temporary admission)
Imports (App 21)	H4	Special procedure: processing (inward processing)
Imports (App 21)	H5	Declaration for the introduction of goods in the context of trade with special fiscal territories
Imports (App 21)	I1 B&E	Import simplified declaration on an occasional basis (D.E. 1/2 codes B&E)
Imports (App 21)	I1 C&F	Import simplified declaration with regular use (D.E. 1/2 codes C&F)
Exports (App 22)	B1	Export Standard Declaration or Re-export Standard Declaration
Exports (App 22)	B2	Special Procedures –Declaration for Outward Processing
Exports (App 22)	B4	Declaration for dispatch of goods to a Special Fiscal Territory or Territory with which the EU has formed a Customs Union
Exports (App 22)	C1 B&E	Export or Re-export Simplified Declaration on an occasional basis (D.E. 1/2 codes C&F)
Exports (App 22)	C1 C&F	Export or Re-export Simplified Declaration with regular use (D.E. 1/2 codes C&F)
Inventory Imports (App 23A)	C21i	(Air) Port Customs Clearance Request – Imports
Inventory Imports (App 23B)	C21i EIDR NOP	(Air) Port Customs Clearance Request – Imports released using Entry in Declarants Records (EIDR) where the C21 is also used to provide the Notification of Presentation (NOP).
Inventory Exports (App 23C)	C21e	(Air) Port Customs Clearance Request - Exports
Inventory Exports (App 23D)	C21e EIDR NOP	(Air) Port Customs Clearance Request – Exports released using Entry in Declarants Records (EIDR) where the C21 is also used to provide the Notification of Presentation (NOP).

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Movement Type	Declaration Type	Declaration Categories available
Import	Standard Declaration (full data set)	H1, H2, H3, H4, H5
Import	Simplified Declaration (one-off)	I1 B&E
Import	Simplified Declaration (pre-approved)	I1 C&F
Import	Supplementary Declaration (full data set)	H1, H2, H3, H4, H5
Exports	Standard Declaration with EXS data (full data set)	B1, B2, B4
Exports	Simplified Declaration with EXS data (one-off)	C1 B&E
Exports	Simplified Declaration with EXS data (pre-approved)	C1 C&F
Exports	Supplementary Declaration, no EXS data (full data set)	B1, B2, B4
Inventory	Oral declaration or declaration by Conduct Movement of goods between border locations Carnet/ Transit releases	C21i, C21e
Inventory	Standalone EXS	C21e
Inventory	EIDR NOPs	C21i EIDR NOP, C21e EIDR NOP

Module 2: Declaration Categories

Intended Usage:

- What customs procedure, treatment or use will the goods be entered to?

- Each customs procedure defines what declaration categories can be used.

- If the declaration category and the procedure code do not match, the declaration will fail validation.

- Restrictions and conditions of using the procedure code and associated additional procedure codes must also be checked to ensure they do not affect the chosen declaration category

For example,

- Procedure code 4071 does not permit Simplified Declaration Procedure, Declaration Categories I1 C&F and I1 B&E cannot be used.

- Procedure code 4000 permits EIDR and Simplified Declaration Procedure, Additional Procedure Code 1CL prohibits both

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Module 2: Declaration Categories

RoW, GB/NI, Other Territories:

Are the goods being imported from RoW to NI?

Are the goods being imported from RoW to GB?

Are the goods moving between GB and NI?

Are the goods coming in from a special fiscal territory to NI?

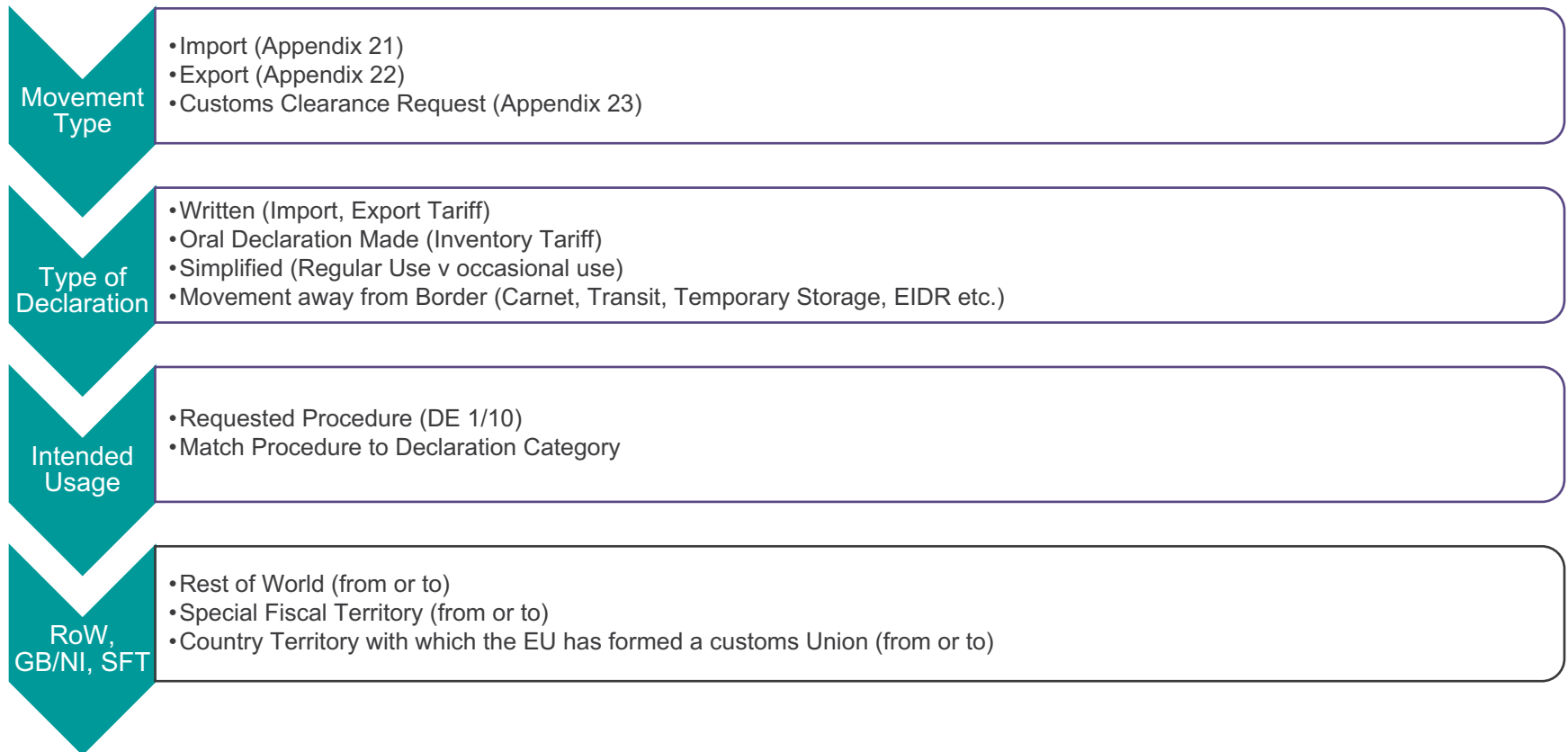Are the goods coming in from a special fiscal territory to GB?

Are the goods going onto a special fiscal territory from NI?

Are the goods going onto a special fiscal territory from GB?

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Module 2: Declaration Categories

Step-by-step guide:

Movement Type
- Import (Appendix 21)
- Export (Appendix 22)
- Customs Clearance Request (Appendix 23)

Type of Declaration
- Written (Import, Export Tariff)
- Oral Declaration Made (Inventory Tariff)
- Simplified (Regular Use v occasional use)
- Movement away from Border (Carnet, Transit, Temporary Storage, EIDR etc.)

Intended Usage
- Requested Procedure (DE 1/10)
- Match Procedure to Declaration Category

RoW, GB/NI, SFT
- Rest of World (from or to)
- Special Fiscal Territory (from or to)
- Country Territory with which the EU has formed a customs Union (from or to)

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Module 2: Training Questions

Attendees should open Worksheet 2 and answer the questions on Declaration Categories:

- Which Appendix contains the Declaration Categories for this movement type…?

- Which Declaration Category do I use for this type of declaration...?

- Which Declaration Categories can I use with Procedure Code…?

- Which Declaration Category do I need for this journey…?

Attendees should also complete the Declaration Scenarios preparation work for Module 9 that is included on page 3 of the Worksheet

Module 2: Scenario Tasks

What Declaration Category should be used?

- Goods are being imported to GB from RoW

- It is a commercial transaction

- Not eligible for an oral declaration

- Being released on payment of all import duties and charges

- No customs simplifications, reliefs, suspensions or facilitations are being used

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Any Questions?

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