



HM Revenue
& Customs

Customs CDS Tariff Training

Module 3: Data Elements

CUPID Team
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Module 3: Data Elements

Module Contents:

- CHIEF boxes versus CDS data elements
- SAD (C88) boxes versus UCC DIH data elements
- Declaration Categories
- Mandatory v dependent data elements
- Header v item completion rules
- Data sets
- Data element numbering
- Key changes from CHIEF
- Commodity Codes and the declaration



Module 3: Data Elements

CHIEF boxes versus CDS data elements:

- There is not a 1-2-1 correlation between CHIEF and CDS declaration requirements
- You cannot use CHIEF completion rules for CDS declarations, the rules for data elements are different from the old rules for the equivalent boxes: e.g., D.E. 1/1 (EU no longer used)
- The data is not provided in the same order to CDS as CHIEF boxes
- CHIEF had 68 boxes in total that may be required for completion.
- CDS has 91 separate data elements:



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SAD (C88) boxes versus UCC DIH data elements:

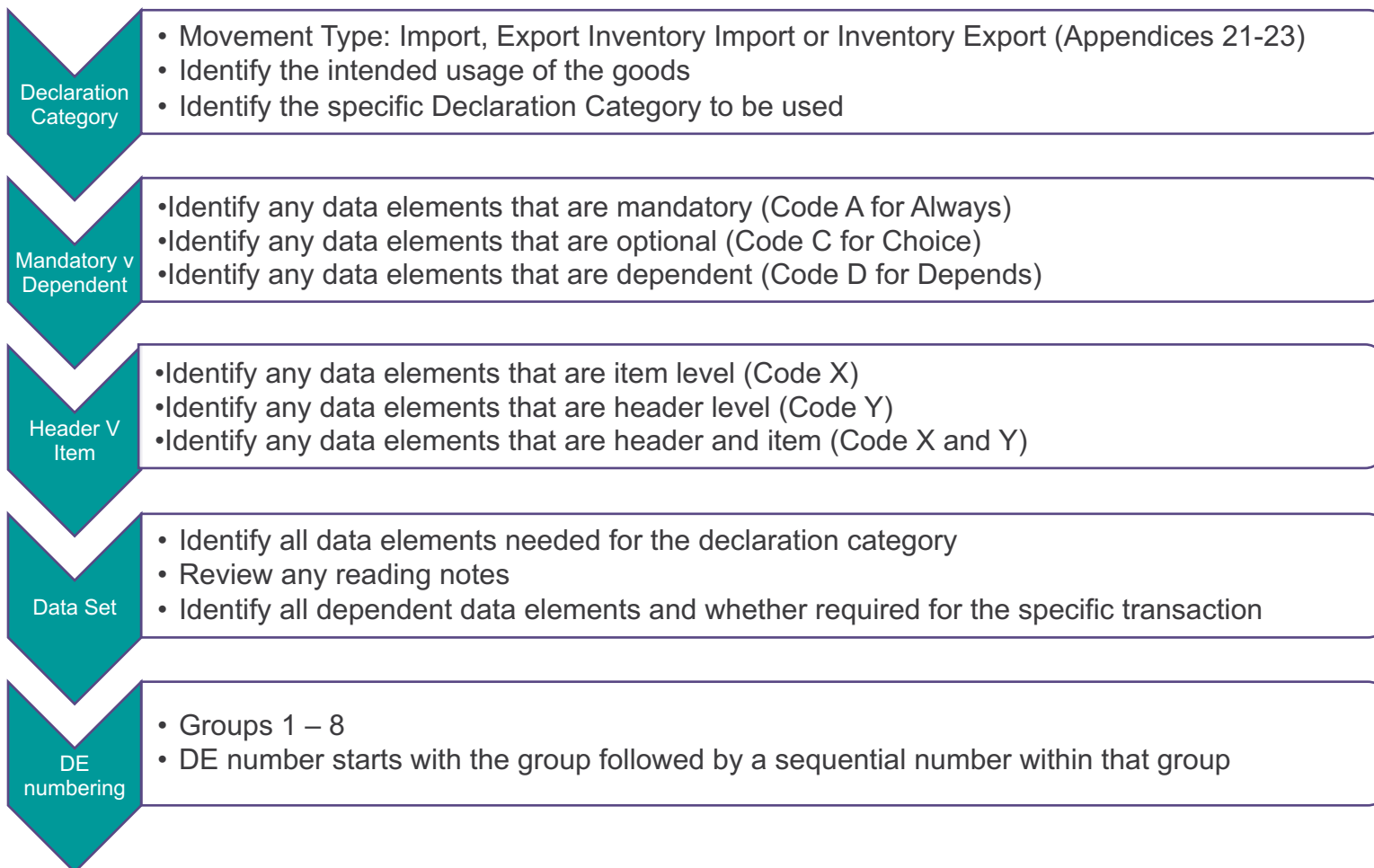
- The CDS Tariff provides a cross-reference to the previous SAD(H) box where one exists
- UCC is data processing focussed unlike SAD(H) which was based on a paper form
- SAD(H) boxes are now split into multiple data elements to support electronic data processing:

SAD H box no.	Data required	CDS D.E. No	Data Required
Box 8	Importer/ Consignee Name, Address and EORI	D.E. 3/15	Importer Name and Address
		D.E. 3/16	Importer EORI



Module 3: Data Elements

Step-by-step guide:



Module 3: Data Elements

Declaration Categories:

Each Declaration Category is unique to a particular movement and type of declaration

The declaration category defines the data set to be used, i.e., what information is or is not required, the rules for its completion

Failure to pick the correct declaration category will result in the declaration failing validation:

- Not compatible with the type of movement
- Not compatible with the type of declaration
- Not compatible with the Procedure or Additional Procedure Code
- Not compatible with the type of journey
- Not compatible with the rules followed for completion of the data elements



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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	A = <u>Always</u> needed
C	Optional for economic operators: data that economic operators may decide to supply	C = Your <u>Choice</u> to complete or leave blank
D	Dependant on Customs declaration scenario e.g. Procedure Code, Method of Payment etc.	D = <u>Depends</u> on circumstances
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	X = Specific goods item
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	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 3: Data Elements

Mandatory v Dependent

Identify any data elements that are mandatory (**Code A for Always**)

- These cannot be left blank in any circumstances.
- Which data elements are **Always** required will differ according to the declaration category chosen

Identify any data elements that are optional (**Code C for Choice**)

- Trader **Choice** to complete or leave blank
- If completed, the rules for the declaration category and data element must be followed
- May impact on other data elements on the declaration (cross-field validation)

Identify any data elements that are dependent (**Code D for Depends**)

- Which data elements are **Dependent** will differ according to the declaration category chosen
- The rules for the dependency may also change between declaration categories
- When completed, the rules for the declaration category and data element must be followed
- Reading notes indicated by [xx] will provide information on what the dependency is.
- This will be expanded on within the Declaration Completion Guide for the movement type.



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Declaration Category reading notes:

- If a data element is shown as Dependent (code 'D' in the Symbol column) there will be an associated reading note
- Where multiple reading notes are shown, all must be reviewed as some may override others, such as [46a] below

20	4/1	Delivery terms	D	Y	[16][31][46a]
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- Notes are pointers to the Declaration Completion Guide where there will be specific rules for the data elements dependencies.

D.E. 4/1 Delivery Terms (Box 20: Delivery Terms)

Declaration Category I1 C&F:

This data element is only required on a simplified declaration where a claim to a tariff quota is being made on the simplified declaration.



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Header vs Item

Identify any data elements that are item level (Code X)

- A code 'X' in the second symbol column indicates the information is required at item level.
- This information is unique to the specific goods item being declared.
- The data element needs to be completed for each goods item on the declaration

Identify any data elements that are header level (Code Y):

- A code 'Y' in the second symbol column indicates the information is required at header level.
- This information applies to all goods items on the declaration
- Items cannot be combined on a single declaration where the header level information is different, with the exception of: DE 3/39, 8/2 and 8/3..

Identify any data elements that are header and item (Code X and Y)

- Where both codes 'X' and 'Y' are shown, information should be completed at header level where it applies equally to every goods item.
- Where data differs between goods items, it must be completed at item level.



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Data sets:

Identify the Declaration Category to be used:

- Identify the type of movement and declaration being made
- Ensure it is compatible with the customs procedures being used.

Identify all mandatory data elements needed for the declaration category:

- Identify all data elements with Code A.
- These must all be completed.

Identify all dependent data elements and whether they are required for the specific transaction

- Identify all data elements with Code D
- Review any reading notes to see if the circumstances that require its completion apply to this specific transaction, e.g., DE 2/6 only required if duty deferment is being used.



Module 3: Data Elements

Data Element numbering:

- Each Data Element belongs to a Group
- Groups are numbered from 1 - 8
- Each individual data element is numbered according to its group and its placement within that group, e.g., 3/15 is in group 3 and is the 15th data element within that group,
- Do not need to remember the data elements number, just which group it belongs to.
- Not all data elements are used for each declaration category, where it is not used, it will be shown as Not Required (NR) in the data set tables.



Module 3: Data Elements

Data element groups:

- Within the Union Customs Code (Reg. No. (EU) 952/2013 (UCC)) the declaration data elements are grouped into sections:

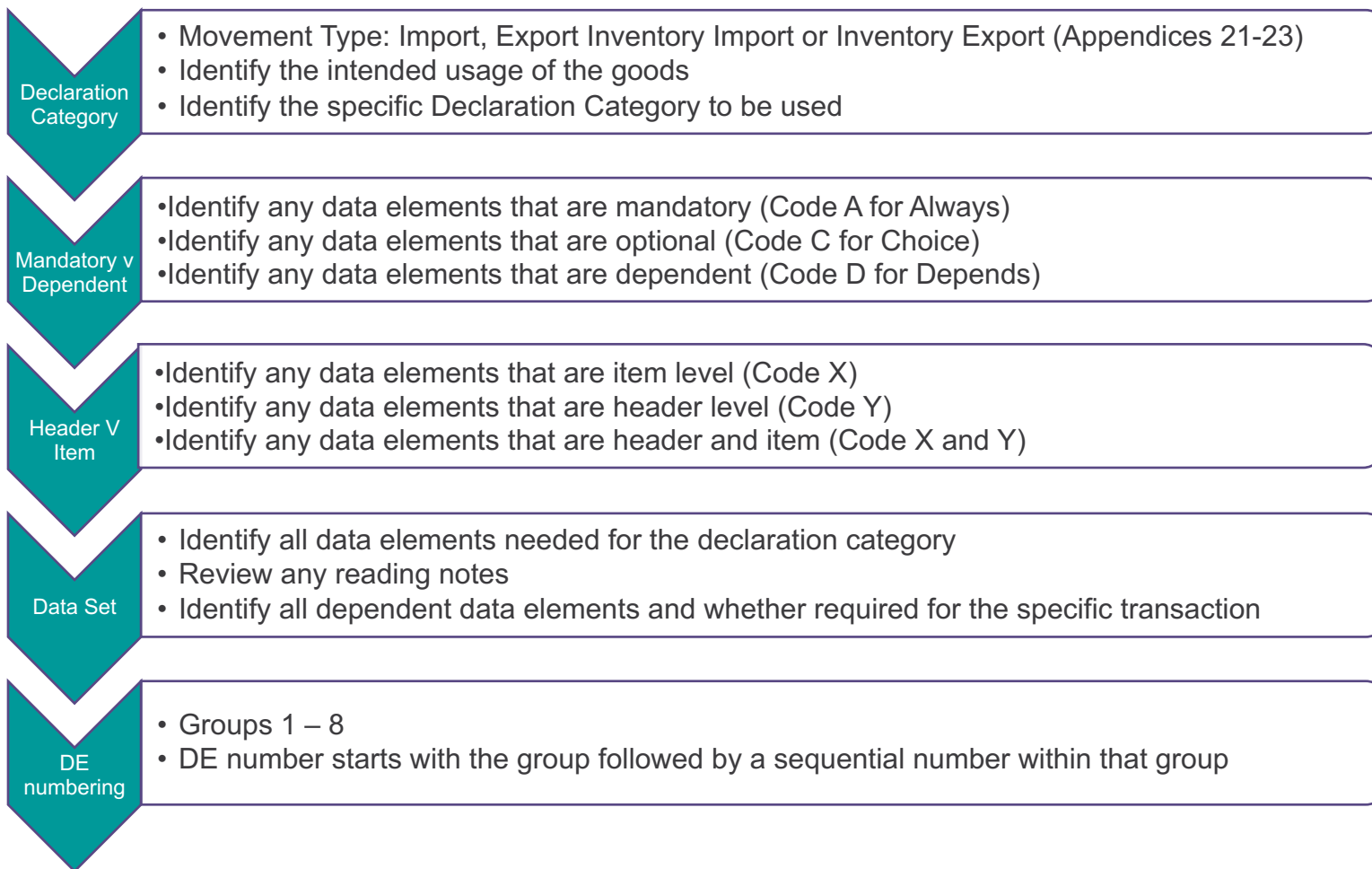
Group	Description
1	Message Information (including Procedure Codes)
2	References of Messages, Document, Certificates and Authorisations
3	Parties
4	Valuation Information and Taxes
5	Dates, Times, Periods, Places, Countries and Regions
6	Goods Identification
7	Transport Information (Modes, Means and Equipment)
8	Other Data Elements (Statistical Data, Guarantees and Tariff Related Data)

- DEs are numbered according to their data element group, e.g., parties begin with a 3



Module 3: Data Elements

Step-by-step guide:



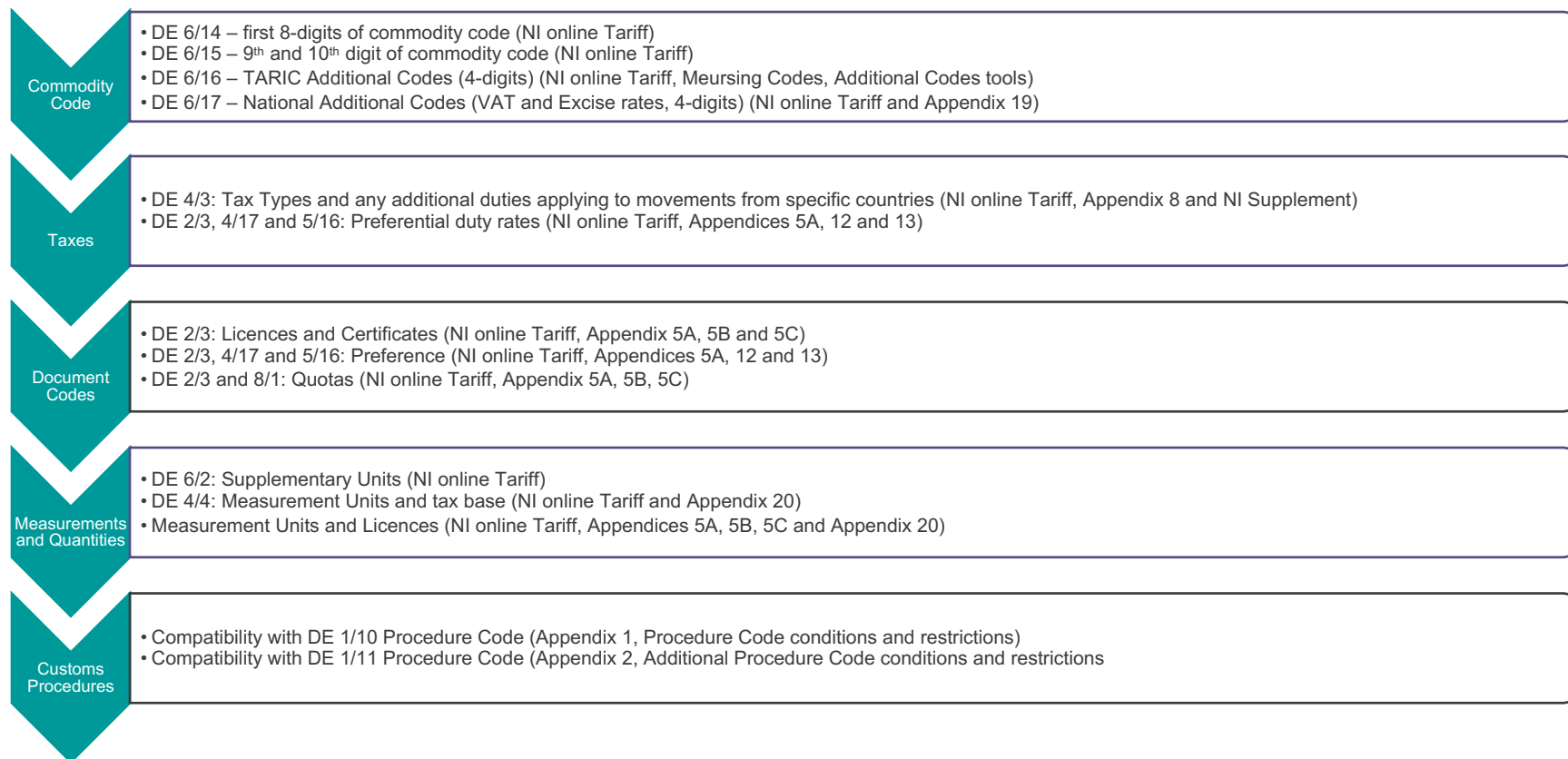
Module 3: Data Elements

Key changes from CHIEF:

- New data elements introduced that had no equivalent CHIEF box
- CHIEF CPCs – single 7-digit code, CDS Codes now split into 2 data elements: D.E. 1/10: 4-digit Procedure Code, D.E. 1/11: 3-digit Additional Procedure Codes
- Box 44 data now re-homed in their own data elements
- Valuation data now included in the declaration (no. D.V.1 (C105) forms used)
- Additions and deductions all included on declaration
- Parties details split into multiple data elements
- New code lists associated with specific data elements

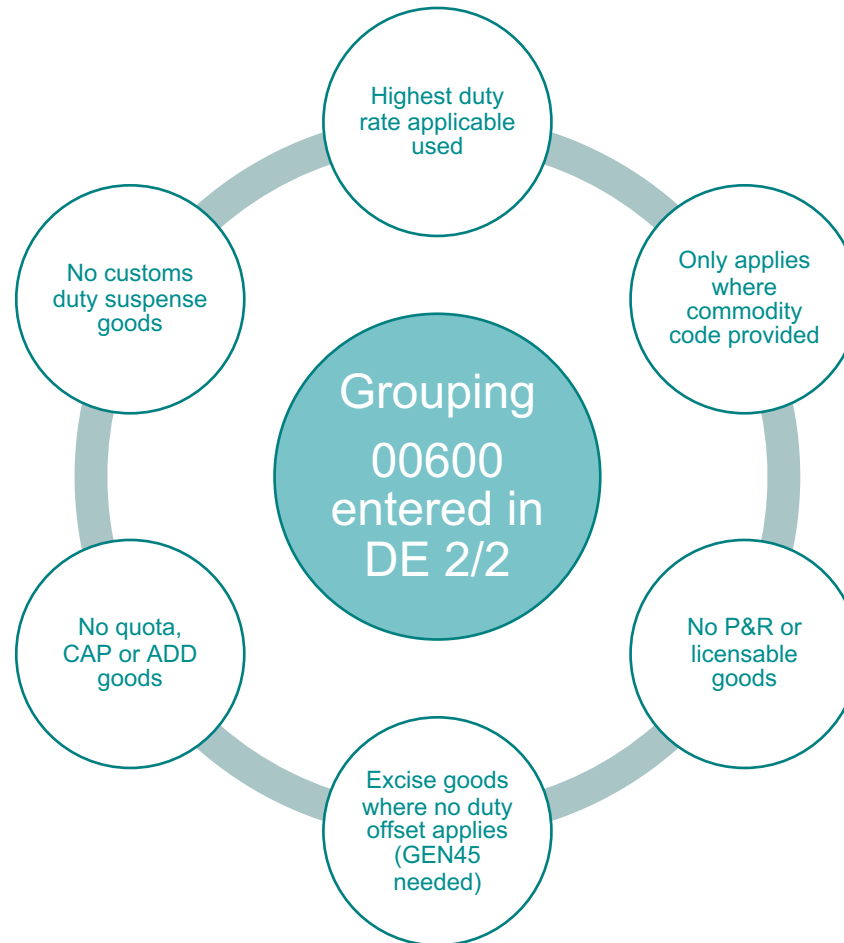


Module 3: Commodity Codes and the Declaration



Module 3: Commodity Codes and the Declaration

Using Grouping



Module 3: Commodity Codes and the Declaration

Which Tariff Measures apply in Northern Ireland?

Status of the goods	Tariff Measures Applicable
UK Domestic Status and not 'at risk'	EU Tariff measures only
UK Domestic Status and 'at risk'	EU Tariff measures only
RoW imports/ non-UK domestic goods and not 'at risk'	EU Tariff measures and UK measures must be satisfied
RoW imports/ non-UK domestic goods and 'at risk'	EU Tariff measures only



Module 3: Commodity Codes and the Declaration

Reading Commodity Code Information on Gov.UK

Measures and restrictions for importing goods into Northern Ireland

NI imports from

Measure groups

- [VAT and excise](#)
- [Customs duties](#)
- [EU import controls](#)
- [UK import controls](#)

EU import controls

Country	Measure	Value	Conditions that apply	Exclusions	Start date (End date)	Footnotes
▶ All countries (1011)	Import control of organic products		Conditions	Switzerland, Iceland, Liechtenstein, Norway	01/01/2017	CD808
▶ All third countries (1008)	Veterinary control		Conditions	Andorra, Switzerland, Faroe Islands, Greenland, Iceland, Liechtenstein, Norway, San Marino	21/04/2021	Footnotes
European Union (EU)	Veterinary control		Conditions		21/04/2021	Footnotes
Faroe Islands (FO)	Veterinary control		Conditions		21/04/2021	Footnotes
Greenland (GL)	Veterinary control		Conditions		21/04/2021	Footnotes

UK import controls

Country	Measure	Value	Conditions that apply	Exclusions	Start date (End date)	Footnotes
▶ All countries (1011)	Import control of organic products		Conditions	Austria, Belgium, Bulgaria, Switzerland, Cyprus, Czechia, Germany,	01/01/2021 (31/12/2021)	CD808



Module 3: Commodity Codes and the Declaration

Commodity Codes and the Customs Procedure:

Procedure Code (Appendix 1):

- Does the procedure code have any specific conditions that apply to certain goods
- Does the procedure code prohibit certain goods?

Additional Procedure Code (Appendix 2)

Where the Procedure Code permits the goods to be declared,

- Do the additional procedure codes have any specific conditions that apply to certain goods
- Do the additional procedure codes prohibit certain goods?

If either the procedure code or any of the additional procedure codes prohibits the goods,
they cannot be declared to the customs procedure



Module 3: Training Questions

Attendees should open Worksheet 3 and answer the questions on Data Elements:

- CHIEF boxes versus CDS data elements:
- Which Data Group is used for...?
- Which DE is used for...?
- Which reading note is used for...?
- Mandatory vs dependent...?
- Header vs item...?
- Mapping DV1 data to DEs



Module 3: Scenario Tasks

Declaration Category H1:

- Identify all possible DEs that may be required
- Identify the mandation level, i.e., which DEs are:
 - A – Always required
 - C – Traders' choice
 - D – Dependent on circumstances
- Identify which level each DE is allowed at: header, item or both
- Fill in columns 1 – 5 of the template for Scenario 1:
 - DE No.
 - DE Name
 - Mandation
 - Reading Note no.
 - Header/ Item/ Both



Any Questions?

