



HM Revenue  
& Customs

# Customs CDS Tariff Training

Module 4: Procedure and Additional Procedure Codes

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# Module 4: Procedure Codes

## Module Contents:

- CHIEF v CDS Procedure Codes
- Type of Movement
- Declaration Categories and Procedure Codes
- Requested and Previous Procedure
- Finding the Procedure Code
- Additional Procedure Codes
- DE 1/10 and DE 1/11 Correlation Matrix
- Choosing the Additional Procedure Codes



# Module 4: Procedure Codes

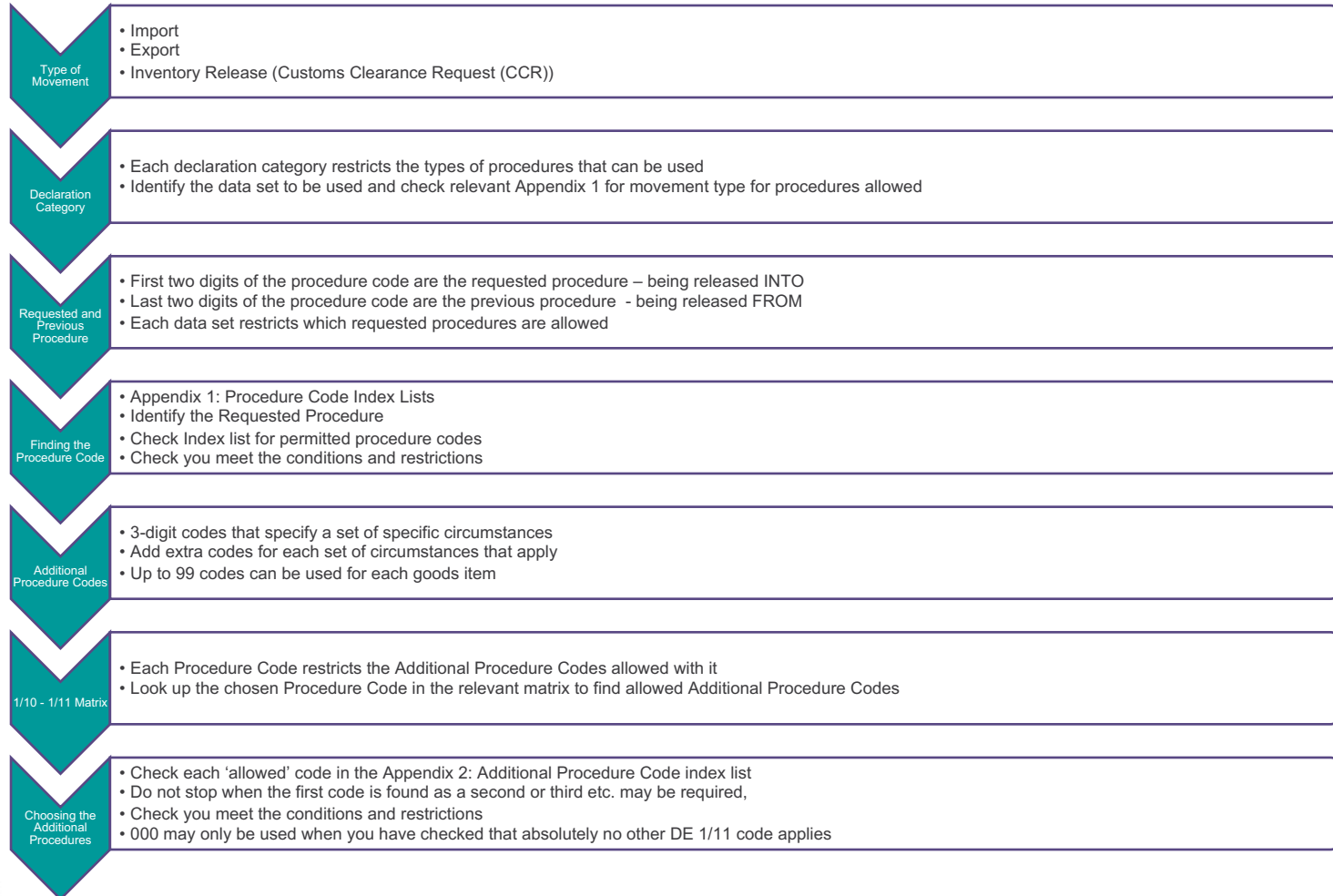
## CHIEF v CDS Procedure Codes:

- Under CHIEF a customs procedure code was 7-digits long
- The CHIEF CPC only ever had one meaning
- Under CDS the procedure codes and additional procedure codes are split into two parts
- Most 4-digit codes in D.E. 1/10 are the same under CDS except
  - End use
  - Entry from a Special Fiscal territory
  - New 01 series introduced
  - Some Procedure Code series codes are not used by UK.
- 3-digit codes in D.E. 1/11 have a single meaning that does not change regardless of which 4-digit D.E. 1/10 codes they are used with



# Module 4: Procedure Codes and Additional Procedure Codes

## Step-by-Step Guide



# Module 4: Procedure Codes

Movement Type	Used for	Procedures starting with
Import	Standard declarations, Simplified declarations Supplementary declarations EIDR NOPs	01, 07, 40, 42, 44, 51, 53, 61, 73
Exports	Standard declarations with EXS data, Simplified declarations with EXS data Supplementary declarations, no EXS data EIDR NOPs	10, 11, 21, 22, 23, 31
Inventory Imports	Oral declarations or declaration by conduct Movement of goods between border locations Transit/ Carnets	0002 – 0009
Inventory Imports	Standalone EXS declarations Oral declarations or declaration by conduct Movement of goods between border locations Transit/ Carnets	0012 - 0019

# Module 4: Procedure Codes

## Declaration categories and Procedure Codes:

- Unlike CHIEF, a different declaration category is needed depending on:
  - The type of declaration/ movement you are making (import, export, inventory release)
  - The Procedure you intend to use
- Each declaration category has its own completion rules and data set
  - Supplementary Declarations are completed using the standard H1- H5 and B1, B2 and B4 data sets
- You cannot complete the declaration until you identify which declaration category is appropriate to your type of movement, intended usage of the goods
  - Appendix 21 – Import Declarations
  - Appendix 22 – Export Declarations
  - Appendix 23 – Inventory Releases (Customs Clearance Requests – aka C21)



# Module 4: Procedure Codes

## Declaration Categories and Procedure Codes: Imports

Declaration Category	Declaration Title	Allowable Requested Procedure Codes (Digits 1 and 2)
H1	Declaration for release for free circulation and special procedure: specific use (end use)	01, 07, 40, 42, 44, 61
H2	Special procedure: storage (customs warehousing)	71
H3	Special procedure: specific use (temporary admission)	53
H4	Special procedure: processing (Inward Processing (IP))	51
H5	Declaration for the introduction of goods in the context of trade with special fiscal territories	40, 42, 61
I1 C&F	Import Simplified Declaration with regular use (D.E.1/2 Codes C&F)	01, 07, 40, 42, 44, 51, 53, 61, 71
I1 B&E	Import Simplified Declaration on an occasional basis (D.E.1/2 B&E)	40, 44
C21i EIDR NOP	Customs Clearance Request for inventory releases – imports released using EIDR	40, 44, 51, 53, 61, 71



# Module 4: Procedure Codes

## Declaration Categories and Procedure Codes: Exports

Declaration Category	Declaration Title	Allowable Requested Procedure Codes (Digits 1 and 2)
B1	Export Standard Declaration or Re-export Standard Declaration	10, 11, 23, 31
B2	Special Procedures – Declaration for Outward Processing	21, 22
B4	Declaration for dispatch of goods to a Special Fiscal Territory or Territory with which the EU has formed a Customs Union.	10, 11, 23, 31
C1 C&F	Export or Re-export Simplified Declaration with regular use (D.E.1/2 Codes C&F)	10, 11, 23, 31
C1 B&E	Export or Re-export Simplified Declaration on an occasional basis (D.E.1/2 B&E)	10
C21e EIDR NOP	Customs Clearance Request for inventory releases – exports released using EIDR	10, 23, 31





# Module 4: Procedure Codes

## Declaration Categories and Procedure Codes: Customs Clearance Requests (CCR)

Declaration Category	Declaration Title	Allowable Requested Procedure Codes (Digits 1 and 2)
C21i	Customs Clearance Request for inventory releases - imports	00 02 – 00 09
C21i EIDR NOP	Customs Clearance Request for inventory releases – imports released using EIDR	40, 44, 51, 53, 61, 71
C21e	Customs Clearance Request for inventory releases - exports	00 12 – 00 19
C21e EIDR NOP	Customs Clearance Request for inventory releases – exports released using EIDR	10, 23, 31



# Module 4: Procedure Codes

## Requested and Previous Procedure:

- Each Declaration Category stipulates which series are allowed
- A Procedure Code may not be used with a Declaration Category unless specifically allowed (e.g., H2 only allows 71 series)
- Each Procedure Code is made up of 4-digits
  - The first and second digits indicate the Requested Procedure: the customs procedure to which the goods are being entered.
  - The third and fourth digits indicate the Previous Procedure: the customs procedure from which the goods are being removed. To note: RGR may not always follow this rule
  - 00 as the third and fourth digits indicate that the goods have not been subject to any previous procedure.
- The D.E. 1/10 Requested and Previous Procedure Codes may be found in separate series according to the first two characters of the code (the Requested Procedure)



# Module 4: Procedure Codes

## Imports:

- 01 Series Procedure Codes: onward dispatch (OSD)
- 07 Series Procedure Codes: excise warehouse
- 40 Series Procedure Codes: release to free circulation
- 42 Series Procedure Codes: onward supply relief (OSR)
- 44 Series Procedure Codes: end use
- 51 Series Procedure Codes: inward processing (IP)
- 53 Series Procedure Codes: temporary admission (TA)
- 61 Series: Re-importation of goods
- 71 Series: Customs Warehousing (CW)



# Module 4: Procedure Codes

## Exports:

- 10 Series Procedure Codes: Permanent Export
- 11 Series Procedure Codes: Inward Processing with Prior Export Equivalence
- 21 Series Procedure Codes: Temporary Export under Outward Processing
- 22 Series Procedure Codes: Temporary Export under Outward Processing for goods not covered under Requested Procedure Code 21.
- 23 Series Procedure Codes: Returned Goods Relief
- 31 Series Procedure Codes: Re-export of goods following a Special Procedure



# Module 4: Procedure Codes

## Inventory Releases (CCR):

- 00 00 Series: Inventory Import
- 00 01 Series: Inventory Export



# Module 4: Procedure Codes

Identify the 4-digit code:

Once you have identified which Procedure Code Series are permitted for the Declaration Category:

- Procedures Codes are found in Appendix 1 of the CDS Tariff
- Appendix 1 has a contents list for each Movement Type (Imports, Exports, Inventory Releases (CCR))
- These contents lists show every 4-digit code that can be used on CDS
- These are listed by Procedure Code Series
- Review **all** codes under the correct Requested Procedure to ensure you identify the correct Procedure Code to be used
- The full guidance notes for the code must be read to ensure it is the correct code to use



# Module 4: Procedure Codes

## Selecting the 1/11 codes required:

- Appendix 2 has a contents list for each Movement Type (Imports, Exports, Inventory Releases (CCR))
- These contents lists show every 3-digit code that can be used on CDS
- These are listed by Additional Procedure Code Series for each movement type, e.g., 1 series for import, export, inventory import and inventory export releases
- The contents list give a short title for each code to help you identify if it may apply to your circumstances
- Read the contents list for every code the matrix says may be used
- Do not stop at the first code you find that seems to fit as multiple codes may be required
- Up to 99 Additional Procedure Codes can be used for each goods item
- Once possibilities are identified from the contents list the full guidance notes for the code must be read to ensure it is the correct code to use



# Module 4: Procedure Codes

## 1/10 to 1/11 Correlation

- A matrix is provided for each Declaration/ Movement Type
- The matrix show which 1/10 codes can be used with which 1/11 codes and vice versa

versa

1/11	A04	1/11	10 07	10 40	10 42	10 44	11 00
10 07		A04					Y
10 40							
10 42							
10 44							
11 00	Y						

- This information is also shown in each 1/10's and 1/11's guidance notes
- If a 1/11 code is not shown against a 1/10 code, it cannot be used and vice versa
- The CFSP Exclusions list also needs to be checked to ensure any restrictions on the use of SDP or EIDR are identified
- Even if a 1/10 allows EIDR, if the required 1/11 prohibits EIDR it cannot be used





# Module 4: Procedure Codes

## Choosing the Additional Procedure Codes

- Check each 'allowed' code in the Additional Procedure Code index list
- Do not stop when the first code is found as a second or third may be required,
- Check you meet the conditions and restrictions
- 000 may only be used when you have checked that absolutely no other 1/11 code applies



# Module 4: Procedure Codes

## Union 1/11 Codes

- The conditions and restrictions for use must be read to ensure you are eligible to use the code
- Union Codes take precedence over National Codes
- National Codes must only be used where no Union Codes apply
- Multiple Union Codes may be required to cover the full circumstances of the goods:
  - E.g., most C series codes will require a second code or only customs duty relief will be granted
- If the goods are coming from or going to a special territory, either F15, 15F, F75 or 75F will always required regardless of any other 1/11 codes being used
- A mix of Union and National Codes may be required. Union codes always being declared first



# Module 4: Procedure Codes

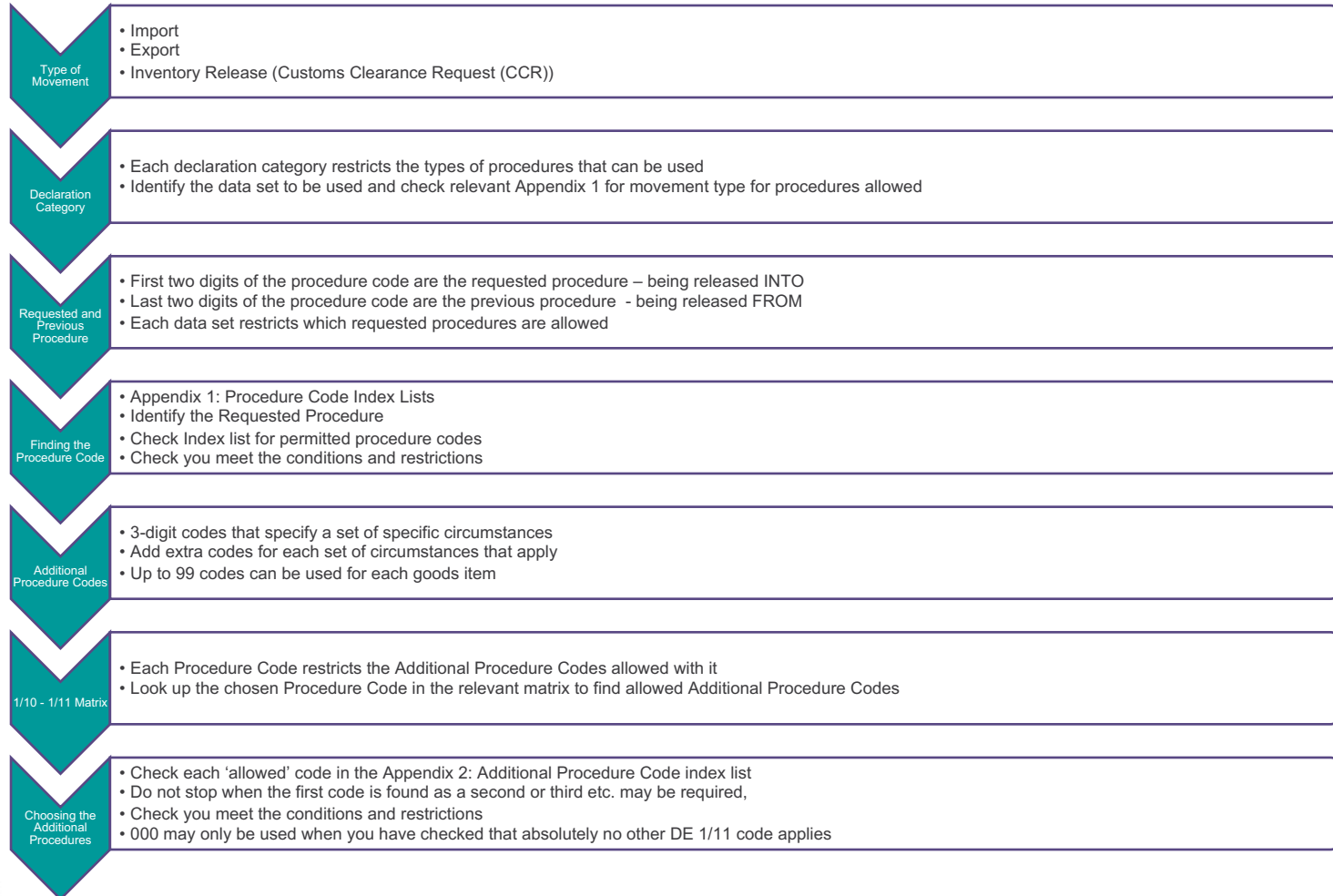
## National 1/11 Codes:

- The conditions and restrictions for use must be read to ensure you are eligible to use the code
- National Codes must only be used where no Union Codes apply
- Multiple National Codes may be required to cover the full circumstances of the goods:
  - E.g., wherever controlled drugs or goods are declared to a special procedure using SDP, either 2CD or 2CG is required regardless of any other codes which may apply
- 000 may only be used after it has been determined that absolutely no other code applies



# Module 4: Procedure Codes and Additional Procedure Codes

## Step-by-Step Guide



# Module 4: Training Questions

Attendees should open Worksheet 4 and answer the questions on Procedure and Additional Procedure Codes:

- Mapping DV1 data to DEs:
- CHIEF v CDS
- Is APC code xxx Union or National...?
- Completion Rules
- Procedure Code and Additional Procedure Code combinations
- Restrictions and Conditions



# Module 4: Scenario Tasks

## Scenario 1:

- Which Procedure Code (PC) series are allowed with Declaration Category H1?
- Identify all possible PC series which relate to release on payment of all taxes due
- Identify the PC series that relates to:
  - No reliefs claimed,
  - Goods released on payment of all taxes in the UK
- Check Appendix 1 for a list of allowable PCs for the chosen series
- Which PC relates to:
  - All taxes paid
  - Released direct in UK
  - No reliefs
  - Release at time of first entry at the border



# Module 4: Scenario Tasks

## Scenario 1:

- Which Additional Procedure Code (APCs) are allowed with the chosen procedure code?
- Find the descriptions of each allowed APC in the Appendix 2 Index list
- Eliminate APCs that do not meet the conditions of the scenario:
  - UK importer: Kiddies T-Shirts
  - Goods are Girl's T-Shirts, imported from US
  - Goods value of \$1750
  - No declaration simplifications
  - No reliefs claimed,
- Which APC should be used?



# Module 4: Training Questions

Attendees should open Worksheet 4 and answer the questions on Procedure and Additional Procedure Codes:

- Differences between CDS and CHIEF.....?
- Are APCs Union or National.....?
- Appendices 1 & 2 completion rules....?
- DE1/10 & DE1/11 combinations.....?
- Conditions and restrictions.....?





# Any Questions?

