



HM Revenue
& Customs

Customs CDS Tariff Training

Module 9: Sample CDS declarations

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Module 9: Sample CDS declarations

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Movement of goods from GB to NI:

- Declaration walkthrough example: GB – NI
- Release of UK domestic goods for free circulation in NI without payment of taxes
- Goods are not 'at risk'
- Grouping is used to combine multiple goods items under a single tariff heading
- Licences are waived under a temporary easement



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Declaration walkthrough example: modules 2 – 7:

- Declaration date: 02/03/2020
- Goods arrived at Port of Tilbury on 1/3/2020
- Port/ Shed reference number: CNSTILEGK1-1247, 6th item removed from manifest
- Shed Operator: Allport Cargo Services Limited
- Shipped to Tilbury for collection by importer
- Agent completing declaration on behalf of importer
- Deferment account belongs to Agent
- Guarantee number: Not required post 1/1/21, qualify for exemption
- Transaction Ref: CDSTARIFFTRAIN-1
- 1,200 Girls Cotton T-Shirts in packs of 3, various colours and sizes
- Sold direct from US manufacturer to UK importer for \$1,750
- Goods to be released at the border after payment of all taxes and charges
- No declaration simplified procedures being used
- No reliefs or suspensions being claimed



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How to complete a CDS declaration example: module 8:

- 1200 Leather Handbags, Cows Hide Handmade
- Shipped to Heathrow for collection by importer
- Goods arrived at Heathrow 31/09/2019 entered to British Airways Shed: CCS-UK123456
- Goods declared to CDS for entry to warehouse 01/10/2019 with no simplifications used
- Taxes to be paid on release from warehouse
- CFSP Authorisation number: GB123456789001
- Agent/ Warehousekeeper: GB211123456001
- Warehouse ID: R1234567GB
- Stock Reference: STK1248/101
- Unique commercial consignment ref for the removal: 3rd removal of day, ref: 1248/101
- Goods were entered to EIDR records on: 01/03/2020, 6th EIDR removal of the day
- Warehouse removal declaration data now being submitted to CDS on 23/3/2020
- CCG Guarantee number: 1246/20/20
- Transaction Ref: CDSTARIFFTRAIN-2A (entry to CW), CDSTARIFFTRAIN-2B (ex-CW)
- No reliefs or suspensions being claimed on removal from warehouse



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Import of goods for processing:

- 100 Car Engines for Model: Noddy 1, 1100CC Hybrid
- Sold direct from Japanese manufacturer to UK importer
- Shipped to importer's premises for processing, via Lochaline, presented on 5/3/2020
- Valuation determined on entry to procedure
- Importer submitting their own declaration
- Authorisation number: 0927/126/22
- 0% guarantee waiver CCG reference: 1687/20
- Transaction reference: CDSTARIFFTRAIN-3
- Import safety and security declaration reference: 20GB123456789012T2
- No declaration simplified procedures being used
- **Note: Following acceptance this declaration was given a CDS reference number of 20GB123456789101R1**



MRN procedure Identifier

Codes to be used in field 4 Procedure identifier:

Code	Procedure	Corresponding columns in the table of Title I, Chapter I
A	Export only	B1, B2, B3 or C1
B	Export and exit summary declaration	Combinations of A1 or A2, with B1, B2, B3 or C1
C	Exit summary declaration only	A1 or A2
D	Re-export notification	A3
E	Dispatch of goods in relation with special fiscal territories	B4
J	Transit declaration only	D1, D2 or D3
K	Transit declaration and exit summary declaration	Combinations of D1, D2 or D3 with A1 or A2
L	Transit declaration and entry summary declaration	Combinations of D1, D2 or D3 with F1a, F2a, F3a, F4a or F5
M	Proof of the customs status of Union goods/ Customs goods manifest	E1, E2
R	Import declaration only	H1, H2, H3, H4, H6 or I1
S	Import declaration and entry summary declaration	Combinations of H1, H2, H3, H4, H6 or I1 with F1a, F2a, F3a, F4a or F5
T	Entry summary declaration only	F1a, F1b, F1c, F1d, F2a, F2b, F2c, F2d, F3a, F3b, F4a, F4b, F4c or F5
U	Temporary storage declaration	G4
V	Introduction of goods in relation with special fiscal territories	H5
W	Temporary storage declaration and entry summary declaration	Combinations of G4 with F1a, F2a, F3a, F4a or F5



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Re-export of goods after processing:

- Cars manufactured from imported engines and UK chassis
- Exported to US after being processed
- Customs debt rules established at time of entry to procedure
- Entered to IP under scenario 3: 20GB123456789101R1
- Exporter is completing their own export declaration
- No declaration simplified procedures being used
- Exporter is authorised to place goods under customs supervision inland (Customs Supervised Exports): GB123456789001



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Customs Clearance Request (CCR) Import: release at border after payment of taxes:

- Request for clearance of professional and laboratory equipment, temporarily exported to the US or use by a Dr, the goods having now returned to the UK.
- One item is re-imported by the Hospital, and the other by the Dr.
- Agent arranging clearance of the vehicle: GB101987654321
- Goods originally exported via a C21e on 1st Feb 2020.
- Transaction reference: CDSTARIFFTRAIN-5
- Port and Shed reference number: CCSUKLHRBAC1234.
- Goods in BA cargo shed at Heathrow.



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Customs Clearance Request (CCR) Import: temporary import of goods:

- Private individual bringing in their Winnebago to use to tour the UK for 6-months
- Agent arranging clearance of the vehicle: GB211123456001
- Transaction Reference: CDSTARIFFTRAIN-6
- Port and Shed reference number: CNSPTMAJQ-16320-6
- Goods due to arrive at Albert Quay, Portsmouth on 31/03/2020
- **Note: Following acceptance this CCR was given a CDS reference number of 20GB123456789102R1**



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Customs Clearance Request (CCR) Export: re-export of goods after temporary admission:

- Private individual re-exporting their Winnebago after touring the UK for 6-months
- Agent arranging clearance of the vehicle: GB211123456001
- Agent's Ref:AK6064
- Transaction Reference: CDSTARIFFTRAIN-7
- Port reference number: CNSPTMAJQ-30920-7
- Goods due to depart from Albert Quay, Portsmouth on 30/09/2020



Any Questions?

