Requested and Previous Procedure Code: Final Supplementary Declaration (FSD)

This Appendix contains the specific completion rules instructions for the 009x series Procedure Codes for Data Element 1/10 for Final Supplementary Declarations (FSD).

Use the index list below and the Procedure Codes completion notes to help you identify the correct code to use and for guidance on how to complete the FSD.

This Appendix includes Procedure Codes:

Notes:

The completion notes in this Appendix are a supplement to the main CDS Declaration Completion Instructions for Final Supplementary Declarations

This Appendix only contains any additional completion notes for the FSD 4-digit Procedure Code and does not constitute full guidance on how the FSD should be completed.

Only one 4-digit Procedure Code can be declared against each goods item in DE 1/10, however, this may be tailored to the specific circumstances for the goods treatment by the use of multiple Additional Procedure Codes in DE 1/11.

These completion notes are supplemented by the DE 1/11 Additional Procedure Code Notes and therefore any instructions relating to the Additional Procedure Code (3-digit code for DE 1/11) are not included here and must be read in addition to this Appendix.

0090: Final Supplementary Declaration (FSD) Reports

These completion notes should be read in conjunction with the main CDS Declaration Completion Instructions for Final Supplementary Declarations. These are additional notes on specific data elements in relation to this Procedure Code and do not constitute full guidance on how the FSD should be completed.

Description of Procedure:

Northern Ireland (NI): The use of this Procedure Code is a declaration that the conditions laid down in Council Regulation (EU) No. 952/2013, Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 are met.

Great Britain (GB): The use of this Procedure Code is a declaration that the conditions laid down in Taxation (Cross-Border trade) Act 2018, Section 23 and Schedule 1 are met.

This Procedure Code is for the provision of FSD reports for Simplified Declaration Procedure (SDP) Regular Use and Entry in Declarants Records (EIDR).

Conditions for Use:

This Procedure Code is only to be used to support the submission of the FSD Reports.

A valid SDP (Regular Use) or EIDR authorisation must be held.

If the authorisation states the standard customs reporting period is to be used for the Final Supplementary Declaration (FSD), an FSD must be submitted per authorised EORI by the fourth working day of the month following the end of the reporting period, showing the number of Supplementary Declarations due/submitted during the reporting period.

Where an authorisation covers multiple branches, a separate FSD should be submitted for each branch.

Where an authorisation is held for non-standard reporting periods, one FSDs per authorised EORI should be submitted for each reporting period according to the timescales specified in each individual authorisation.

Where both EIDR and SDP authorisations are held, the FSD submitted must include the return for both types of simplified procedure within the same FSD.

Nil returns are required in all instances.

These notes must be read in conjunction with the appropriate completion notes for the Additional Procedure Code used on the FSD (DE 1/11).

All goods (excise and non-excise) must be reported on a single FSD report.

Restrictions:

Any supplementary declarations for a particular reporting period sent after the FSD has been transmitted should be recorded as Late Submissions on the following reporting periods FSD.

Where an Agent or Representative is submitting the FSD, the holder of the authorisation must be declared in DE 3/20 and the Agent or the Representative must be declared in DE 3/18.

Indirect Representation is not permitted.

Notices:

Apply to use simplified declarations for imports

Declaration Category:

FSD

Declaration Type (DE 1/1):

Enter code: IM.

Additional Declaration Type (DE 1/2):

The following code may be entered for this Procedure Code: Q.

Simplified Declaration/Previous Document (DE 2/1):

The list below details the Previous Document reference types to be used in specific circumstances for this Procedure Code. Please refer to Appendix 3: DE 2/1 Previous Document Codes for alternative codes which may be used if the circumstances below do not apply:

Document category	Previous document type	Previous document reference	Goods item identifier (where applicable)
Z (to represent the previous document): Free zone removals only	ZZZ (for any other previous reference).	Enter FSD	Leave blank

Additional Information (DE 2/2):

Please refer to Appendix 4: DE 2/2 Additional Information Statement Codes for the relevant codes and details to be declared (for example, FINSL to identify late supplementary declarations).

This includes the codes for all AI statements required in order to declare the goods for the customs procedure concerned.

The following AI statements are mandatory for inclusion in DE 2/2:

Coverage	AI statement code	Details to be declared
FSD for late SDs:	FINSL	Enter the number of SDYs and SDZs submitted during this reporting period that are late submissions detailing: • The month and year in which they were due • The number of each type of SD provided For Example: 01/22 SDY=15 (indicates the submission of 15 late SDP Supplementary Declarations relating to January 2022) 01/22 SDZ=19 (indicates the submission of 19 late EIDR Supplementary Declarations relating to January 2022)
FSD for SDP Supplementary Declarations:	FINSY	Enter the number of Supplementary Declarations actually submitted against the number required within the reporting period: For example: SDY=10/20 (indicates that: • 10 SDP Supplementary Declarations out of 20 actually due have been submitted)
FSD for EIDR Supplementary Declarations:	FINSZ	Enter the number of Supplementary Declarations actually submitted against the number required within the reporting period: For example: SDZ=56/70 (indicates that: • 56 EIDR Supplementary Declarations out of 70 actually due have been submitted)

The following AI statements may be required in certain circumstances and should be declared as appropriate:

Coverage	AI statement code	Details to be declared
Branch Code selected by the importer/exporter to indicate a branch/division.	BRnnn (001-999)	Enter: BR code + 3-digit number selected by the importer/exporter to indicate branch/division. For example, BR001, BR073
Branch Code selected by the agent to indicate a branch/division.	Agnnn (001-999)	Enter: AG code + 3-digit number selected by the agent to indicate branch/division. For example, AG002, AG036

Location of goods (DE 5/23)

Enter one of the following codes, as appropriate:

Type of Authorisation held	Location Type Identifier	Location Details
Where an: • SDP authorisation is held; or • SDP and EIDR authorisation held*	Enter 'GBBYFSDSDE' or 'IMBYFSDSDE'	Followed by the SDE authorisation number
Where only an EIDR authorisation is held	Enter 'GBBYFSDEIR' or 'IMBYFSDEIR'	Followed by the EIDR authorisation number

*Where both SDP and EIDR authorisations are held, the SDE format must be used.

Additional Procedure Codes (D.E. 1/11):

The following Additional Procedure Codes may be used with Procedure Code 0090:

Applicable 1/11 Additional Procedure Codes:

97F

Notes:

The use of this procedure code is a declaration by the holder of the authorisation that the conditions laid down in the legislation are met.

Agents/ Representatives must have written approval from the holder of the authorisation prior to submitting any FSDs on their behalf. The Agent/ Representative must ensure a copy of the FSD is provided to the holder of the authorisation.

Traders are reminded that failure to submit supplementary declarations and FSDs by the due date to may lead to having to pay any duty and VAT unaccounted for.

VAT:

-

Security required:

-

Excise:

A separate FSD for excise is no longer required.