

CDS Declaration Completion Instructions for Final Supplementary Declarations:

This Data Element Completion Guide relates to Customs Declaration Service (CDS) Final Supplementary Declarations (FSD) only.

It does not cover completion instructions for:

- written import customs declarations
- written export customs declarations
- Bulk Import Reduced Data Set (BIRDS) declarations
- Customs Clearance Requests ((CCR) for import or export purposes.

For data element completion guidance for written import and export customs declarations, BIRDS, import or export CCRs, please refer to the appropriate Declaration or Customs Clearance Request completion instructions.

Data element overview table

The table shown, at the start of each data item, identifies in column:

1. Whether the data element is required for the FSD
2. The number and type of characters allowed in the field (Field format)
3. The number of times the data element may be used at header level (Number of occurrences at header level)
4. The number of times the data element may be used at item level (Number of occurrences at item level)

For example:

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
FSD	a2	1x	99x

Declaration Categories:

The data element completion rules provided in this document indicate if the data element is part of the data set, the circumstances in which it must be declared and how to complete it, for example, data element 1/1 needs to be completed on an FSD in all instances and specifies the code to be used.

The table below specifies the Declaration Category to be used for the FSD:

Declaration Categories	Description
FSD	Final Supplementary Declaration (FSD) Reporting for Simplified Declaration Procedure (SDP) Regular Use and Entry in the Declarants Records (EIDR). Northern Ireland: Articles 166 and 182 of the Code Great Britain: Taxation (Cross-Border Trade) Act 2018, Section 23 and Schedule 1.

[Appendix 24: Declaration Category Data Sets](#) provides a detailed breakdown of the specific data elements needed for the FSD.

The table in [Appendix 24](#) also provides a cross reference from the new element data number to the previous SADH box reference number for correlation purposes.

The data set table in [Appendix 24](#) also states whether the data element is mandatory in all cases, optional for the declarant or dependant on the circumstances being declared.

Field Format

The column showing field format in the table at the start of each data element indicates the requirements for the data type and the data length. The codes for the data types are as follows:

- a: alphabetic
- n: numeric
- an: alphanumeric

The number following the code indicates the admissible data length.

The following further rules apply:

- If there are no dots between the character type indicator and the length of the field indicator, then the data element has a fixed length and the full number of characters must be completed. For example: a2 indicates that 2 alpha characters must be used.
- Where there are two dots before the length indicator it means that the data element has no fixed length, but it can have up to a maximum number of digits, as specified by the length indicator. For example: an..4 indicates that a up to maximum of 4 alpha numeric characters may be used
- A comma in the field length means that the data element can include decimal places, the digit before the comma indicates the maximum length of the data element. The digit after the comma indicates the maximum number of digits that may be used after the decimal point.

For example, n..16,2 means:

- The maximum field length is 16 digits
- A maximum of two decimal places may be used.
- If both decimal places are used, a maximum of 14 digits may be declared prior to the decimal place.
- If only 1 decimal place is used, a maximum of 15 digits may be declared prior to the decimal place.
- If no decimal places are used, the full 16 digits may be used to indicate the whole number.
- You cannot declare 16 digits plus 2 decimal places

Examples of field lengths and formats:

- a1: 1 alphabetic character, fixed length
- n2: 2 numeric characters, fixed length
- an3: 3 alphanumeric characters, fixed length
- a..4: up to 4 alphabetic characters
- n..5: up to 5 numeric characters
- an..6: up to 6 alphanumeric characters
- n..7,2: up to 7 numeric characters in total including maximum 2 decimal

Please Note:

Where the field specifies:

- Alpha characters only, it must be completed in upper case. For example, "Field Length a2" to be completed in capitals i.e., GB.
- Alphanumeric fixed length code, it must be completed in upper case. For example, "Field Length an5" to be completed in capitals e.g., FINSL.
- Alphanumeric free text fields, these may be completed in upper or lower case

Data Groups:

Within the Customs Declaration Service (CDS), the 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)

Each data element will begin with the number of the Data Group it belongs to, for example, Representative Identification Number, which is included under 'Data Group 3: Parties' begins with number 3. Its data element number is DE 3/20.

Navigate the CDS Declaration Completion Instructions for Final Supplementary Declarations

When completing a CDS Final Supplementary Declaration (FSD), it is recommended that you:

- Begin with the Declaration Category data set table in [Appendix 24](#) for the FSD.
- The Index list for the 4-digit Procedure Code in [Appendix 1: DE 1/10: Requested and Previous Procedure Codes](#) should then be used to identify the appropriate procedure code to be declared in DE 1/10.
- The [DE 1/10 to DE 1/11 Correlation Matrix](#) should then be used to see which Additional Procedure Code is permitted for use with the 4-digit Procedure Code.
- The Index List for the Additional Procedure Code in [Appendix 2: DE 1/11: Additional Procedure Codes](#) should be used, from the list of those permitted with the DE 1/10 Procedure Code, to identify any supplementary conditions that apply to the Additional Procedure Code.
- Examine [Appendix 4: DE 2/2: Additional Information \(AI\) Statement Codes](#) to identify any additional information to be declared, as defined in the Procedure and Additional Procedure Code completion instructions.
- The main [CDS Declaration Completion Instructions for Final Supplementary Declarations](#) should be used in conjunction with the additional completion instructions provided in [Appendix 1: DE 1/10: Requested and Previous Procedure Codes](#) and [Appendix 2: DE 1/11: Additional Procedure Codes](#) to complete the FSD.
- Where the completion rules for a specific data element in [Appendix 1: DE 1/10: Requested and Previous Procedure Codes](#) and [Appendix 2: DE 1/11: Additional Procedure Codes](#) specify different rules to the main data element completion guidance or other appendices, the rules specified in Appendices 1 and 2 take precedence.
- Complete the FSD with continued reference to the appropriate Appendices (please see the [Appendices Index list](#) for details).

Data Element Completion Rules:**Group 1: Message Information (including Procedure Codes)****DE 1/1 Declaration Type (Box 1: Declaration First Subdivision)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
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FSD	a2	1x	NA
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This data element is mandatory.

All Declaration Categories:

Enter the type of movement as follows:

Code	Type of Movement
IM	For import Final Supplementary Declarations (FSD)

DE 1/2 Additional Declaration Type (Box 1: Declaration Second Subdivision)

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
FSD	a1	1x	NA

This data element is mandatory.

All Declaration Categories:

Used to indicate that the type of declaration being made is an FSD:

Code	Type of Declaration
Q	FSD

DE 1/6 Goods Item Number (Box 32: Item Number)

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
FSD	n..3	NA	1x

This data element is mandatory.

All Declaration Categories:

Each FSD may only be submitted for a single goods item, therefore this must always be completed with a value of '1'.

DE 1/8 Signature/ Authentication (Box 54: Place and Date, Signature and Name of the Declarant/ Representative)

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
FSD	an..35	1x	NA

All Declaration Categories:

Where, as a result of declaration processing, it is determined that customs will accept an FSD without the need for the presentation of a paper copy, the user identity used to lodge the FSD with CDS must be declared in DE 3/18 and will replace the hand-written signature as the authentication credential for that declaration.

The CDS role identified by the user identity will determine the liability for all data transmitted in that FSD and acts as an electronic signature. The user identity used to transmit the FSD to CDS must be an Authorised Signatory as defined below

Individual liability will rest with the signatory within the company for the use of that credential (for instance, the user identity). If there is to be a change of person who will act as signatory, this must be notified immediately to HMRC in writing, whereupon its records will be updated.

Where the party declared in DE 3/18 is not the holder of the authorisation:

- DE 3/20 must be completed with the EORI number of the holder of the authorisation.
- DE 3/21 must be completed with code 2.

Notes:**Authorised Signatories:**

The FSD must be signed, by means of CDS user credentials, according to the following rules. If the holder of the authorisation is:

- An individual, by that individual or an employee who has been authorised in writing
- A partnership, by one of the partners, or one of their employees authorised in writing by a partner
- A company incorporated in the UK under the companies acts, by a director or the company secretary, or an employee of the company authorised in writing by a director or the company secretary
- A corporation incorporated in the UK by statute, by a person authorised by law to sign for the corporation, or an employee of the corporation authorised in writing by such a person
- A foreign firm or company, or a corporation incorporated abroad by statute, by a person authorised by the law of the country in which the firm or company, is established

Alternatively, the FSD may be signed on behalf of the holder of the authorisation by any firm, company or individual to whom they have given the authority to act as a declarant /representative for customs purposes. The manner of authorisation is a matter of arrangement between the holder of the authorisation and their declarant/ representative but, in giving authority to a declarant/ representative, the holder of the authorisation will be assumed to have given authority to the clerks and servants authorised by the agent to carry out all of their customs business. Customs may at any time require evidence that a declarant/ representative has been authorised by them to sign FSDs on their behalf.

DE 1/9 Total Number of Items (Box 5: Items)

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
FSD	n..3	1x	NA

This data element is mandatory.

All Declaration Categories:

Each FSD may only be submitted for a single goods item, therefore this must always be completed with a value of '1'.

DE 1/10 Procedure (Box 37: Procedure)

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
FSD	an4 Requested procedure code: an2 + Previous procedure code: an2	NA	1x

This data element is mandatory.

All Declaration Categories:

Enter the (4-digit) Procedure Code detailed in [Appendix 1: DE 1/10: Requested and Previous Procedure Codes](#).

The use of a Procedure Code in this data element constitutes a formal declaration that the conditions of the relevant regulations (including but not restricted to):

- Council Regulation (EU) 952/2013;
- Commission Delegated Regulation (EU) 2015/2446;
- Commission Implementing Regulation (EU) 2015/2447;
- Taxation (Cross-Border Trade) Act 2018, Schedule 1.

Will be complied with and binds the legal declarant accordingly.

Representatives/ Agents must have prior written approval from the legal declarant (holder of the authorisation) to enter goods to a specific procedure on their behalf and must ensure a copy of the FSD is returned to the holder of the procedure.

Notes:

The Procedure Code may only be declared with the specified Declaration Category, as defined in the table below.

Declaration Category	Declaration Title	Allowable Requested Procedure Codes
FSD	Final Supplementary Declaration Reports	0090

DE 1/11 Additional Procedure Code (Box 37: Procedure)

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
FSD	an3 Union codes: a1 + an2 OR National codes: n1 + an2	NA	1x

This data element is mandatory.

All Declaration Categories:

Enter the (3 digit) Additional Procedure Code from [Appendix 2: DE 1/11: Additional Procedure Codes](#), using the completion notes to help you complete the FSD.

The use of the Additional Procedure Code in this data element constitutes a formal declaration that the conditions of the relevant regulations (including but not restricted to):

- Council Regulation (EU) No. 952/2013
- Commission Delegated Regulation (EU) No. 2015/2446 and
- Commission Implementing Regulation (EU) No. 2015/2447
- Taxation (Cross-Border Trade) Act 2018, Schedule 1.

Will be complied with and binds the legal declarant accordingly.

Representatives/ Agents must have prior written approval from the legal declarant (holder of the authorisation) to enter goods to a specific procedure on their behalf and must ensure a copy of the FSD is returned to the holder of the authorisation.

Group 2: References of Messages, Document, Certificates and Authorisations**DE 2/1 Simplified Declaration/ Previous Documents (Box 40: Declaration/ Previous Document)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
FSD	Document category: a1 + Previous document type: an..3 + Previous document reference: an..35 + Goods item identifier: n..3	9999x	99x

This data element is mandatory.

All Declaration Categories:

This data element must always be completed to identify a previous declaration or previous document(s).

A previous declaration, or document, is identified by category, type, reference and the goods item number of the previous document. The goods item number element in DE 2/1 may be left blank.

The Procedure Code completion notes in [Appendix 1: DE 1/10: Requested and Previous Procedure Codes](#) give guidance on the codes expected to be used in specific circumstances for the procedure concerned. They are not a definitive guide however and should be read in conjunction with the full list provided in [Appendix 3: DE 2/1: Previous Document Codes](#).

Each previous document entered in DE 2/1, is declared as an alpha numeric code (an..42), made up of four components:

First component: Document Category (a1)

The first component (a1) consists of a letter and is used to distinguish between the three categories mentioned below:

- The previous document, represented by 'Z'.

Second component: Previous document type (an..3)

The second component (an..3), consists of a combination of digits and/ or letters, serves to identify the type of document:

- Choose the appropriate code from the list in [Appendix 3: DE 2/1: Previous Document Codes](#).

For example, code: ZZZ (to represent other previous reference).

Third component: Previous document reference (an..35)

The third component (an..35) represents the data needed to recognise the document. Enter:

- The identification number or another recognisable reference of the document

For example, FSD (to indicate a Final Supplementary Declaration).

Fourth component: Goods item identifier (n..3)

This component may be left blank.

Notes:

DE 2/1 must be completed with the following text as a mandatory requirement in all instances:
Z-ZZZ-FSD.

Other codes may be declared as required using the code list provided in [Appendix 3: DE 2/1: Previous Document Codes](#).

DE 2/2 Additional Information (Box 44)

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
FSD	Coded version (Union codes): n1 + an4 OR (National codes): a1 + an4 OR Union/ National code followed by a free text information: an..512 (Imports)	NA	99x

The data element is mandatory in all cases

All Declaration Categories:

Enter any Union and/ or National codes which apply followed by any free text information for the Additional Information (AI) code as required. See [Appendix 4: DE 2/2: Additional Information Statement Codes](#) for details of the codes which may be used, including any additional free text information which may be required by the specific AI codes.

Up to 99 AI codes can be declared at item level in DE 2/2.

The Procedure Code and Additional Procedure Code completion notes in [Appendix 1: DE 1/10: Requested and Previous Procedure Codes](#) and [Appendix 2: DE 1/11: Additional Procedure Codes](#) give guidance on the AI codes expected to be used in specific circumstances for the procedure concerned. They are not a definitive guide however and should be read in conjunction with the full list provided in [Appendix 4: DE 2/2: Additional Information Statement Codes](#).

Where the AI code completion rules in [Appendix 1: DE 1/10: Requested and Previous Procedure Codes](#) and [Appendix 2: DE 1/11: Additional Procedure Codes](#) specify different rules to the main AI code guidance in [Appendix 4: DE 2/2: Additional Information \(AI\) Statement Codes](#), the rules specified in Appendices 1 and 2 take precedence.

Notes:

Additional Information Codes 'FINSY', 'FINSZ' and 'FINSL' are mandatory on all FSDs including nil returns.

The Procedure Code completion notes in [Appendix 1: DE 1/10: Requested and Previous Procedure Codes](#) gives guidance on how to declare these mandatory AI codes.

See [Appendix 4: DE 2/2: Additional Information Statement Codes](#) for details of any additional AI codes that may be required in specific circumstances for example branch codes.

DE 2/4 Reference Number/ UCR (Box 7: Reference Number)

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
FSD	an..35	1x	1x

This data element is optional and may be left blank.

All Declaration Categories:

This data element may be used by the declarant to record a commercial reference for their own purposes.

Notes:

This data element can be declared once at header and once per item.

DE 2/5 LRN (No Previous Reference)

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
FSD	an..22	1x	N/A

This data element is mandatory.

All Declaration Categories:

The declarant must enter a unique reference number for the transaction.

The Local Reference Number (LRN) must be:

- Unique to the transaction
- Within a 48-hour period
- For the submitting trader.

Declarations submitted, within a 48-hour period, by a user identity with a duplicate LRN will be rejected.

Group 3: Parties**DE 3/18 Declarant Identification Number (Box 14: Declarant/ Representative)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
FSD	an..17	1x	NA

This data element is mandatory.

All Declaration Categories:

Enter the identification number (EORI) of the Declarant in DE 3/18.

DE 3/18 must always be the EORI number belonging to the user identity used to lodge the FSD with CDS.

Where the party declared in DE 3/18 is not the holder of the authorisation:

- DE 3/20 must be completed with the EORI number of the holder of the authorisation.
- DE 3/21 must be completed with code 2.

Notes:

This data element may only be declared once at header level.

DE 3/20 Representative Identification Number (Box 14: Declarant/ Representative and Box 50: Principal's Representative)

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
FSD	an..17	1x	NA

Where DE 3/18 contains the EORI number of the holder of the authorisation, this data element must be left blank.

All Declaration Categories:

This data element is only required where DE 3/18 has not been completed with the EORI number belonging to the holder of the authorisation.

Where the party declared in DE 3/18 is not the holder of the authorisation, DE 3/20 must be completed with the EORI number of the holder of the authorisation.

Notes:

This data element may only be declared once at header level.

DE 3/21 Representative Status Code (Box 14: Declarant/ Representative)

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
FSD	n1	1x	NA

Where DE 3/18 contains the EORI number of the holder of the authorisation, this data element must be left blank.

All Declaration Categories:

This data element is only required where DE 3/18 has not been completed with the EORI number belonging to the holder of the authorisation.

Where the party declared in DE 3/18 is not the holder of the authorisation, DE 3/21 must be completed with code 2 (Direct representation).

Notes:

This data element may only be declared once at header level.

Code 3 (Indirect representation) must not be used.

Group 5: Dates, Times, Periods, Places, Countries and Regions**DE 5/23 Location of Goods (Box 30: Location of Goods)**

Declaration Categories	Field format	No. of occurrences at header level	No. of occurrences at item level
FSD	Country: a2 + Type of location: a1 + Qualifier of the identification: a1 + <u>Coded</u> Identification of location an..35 + Additional identifier n..3 OR <u>Free text description</u> Street and number: an..70 + Postcode: an..9 + City: an..35	1x	NA

This data element is mandatory.

All Declaration Categories:

This data element must always be completed to identify the authorisation under which the FSD is being submitted.

Each reference entered in DE 5/23 is declared as an alpha numeric code (an..39), made up of four components:

First component: Country (a2)

The first component (a2) consists of a 2-digit alpha code and is used to identify the country that issued the authorisation enter

- One of the following codes: GB or IM.

Second component: Type of Location (a1)

The second component (a1) enter

- B

Third component: Qualifier of the Identification (a1)

The third component (a1) enter

- Y

Fourth component: Identification of Location (an..35)

The fourth component (an..35) enter

- FSD followed by the appropriate authorisation type code and the authorisation number.
 - Code SDE should be used to represent an SDP authorisation.
 - Code EIR should be used to represent an EIDR authorisation.

If the trader holds both EIDR and SDP authorisations, then the SDP authorisation number should be declared in the fourth component.

For example FSDSDE followed by an SDP authorisation number.