



An introduction to what has changed
**Commodity Codes and Customs
procedures post Brexit**

What are Customs Procedure Codes (CPC)

- A CPC code (Customs Procedure Code) is your reason for import or export, expressed as either a seven-digit number or a six-digit number and one letter
- It describes the purpose of your shipment which in turn directly determines how your shipment is processed and ultimately if, how, when and from whom duties and taxes are collected.
- The table on the next slide shows some example CPC codes, appropriate reasons for their use and what action customs make take as a result.
- [Full list of import codes](#)
- [Full list of export codes](#)

CPC Code	Shipment Type	Reason For Use	Likely Action
CPC 10 00 001	(Permanent UK Export)	A sale of goods to an overseas customer.	Duties/taxes brought to account straightaway (if applicable).
CPC 40 00 000	(Permanent UK Import)	Goods/products imported for resale.	Duties/taxes brought to account straightaway (if applicable).
CPC 40 00 C30	(Permanent UK Import)	Import of product samples of negligible value.	Depending on the value, duties /taxes may be suspended completely because of <u>Commercial Samples Relief</u> .
CPC 40 00 C09/C10	(Permanent UK Import)	Capital goods/materials imported for product assembly.	Duties/taxes brought to account straightaway (if applicable).
CPC 21 00 006	(<u>Temporary UK Export</u>)	Union goods temporarily exported outside the union for repair or replacement under the standard exchange system.	Duties/taxes suspended completely because of duty relief.
CPC 23 00 000	(<u>Temporary UK Export</u>)	Goods shipped out on long-term loan or hire, to be eventually returned in an unaltered state	A deposit may be taken and repaid when goods are re-exported.
CPC 53 00 003	(<u>Temporary Admission/Import</u>)	Works of art temporarily imported for exhibition.	Duties /taxes suspended completely because of duty relief or deposit may be taken and repaid when goods are re-exported.

Example CPC codes

- The [Gov.uk](https://www.gov.uk) website offers an abundance of advice and information on international parcel shipping or, if you would prefer to talk to somebody, HMRC have a dedicated hotline for Customs and Excise queries (0300 200 3700).

UK Integrated Online Tariff

Look up commodity codes, import duties, taxes and controls

https://www.trade-tariff.service.gov.uk/find_commodity

A large yellow triangle is positioned in the bottom right corner of the slide, pointing towards the top right.

Updates to commodity code
descriptions, updates to regulations
on seasonal preferences, duty
suspension footnote updates

[https://www.trade-tariff.service.gov.uk/news/stories/-
tariff-stop-press-notice---5-may-2023](https://www.trade-tariff.service.gov.uk/news/stories/-tariff-stop-press-notice---5-may-2023)

Import, export and customs for businesses: detailed information

- <https://www.gov.uk/topic/business-tax/import-export>



the Customs Declaration Service

The Customs Declaration Service supports making import and export declarations when moving goods into and out of the UK.

From 30 November 2023, the Customs Declaration Service will be the UK's single customs platform and all businesses will need to declare goods through the service.

Getting access to the Customs Declaration Service

[Subscribe to the
Customs
Declaration Service](#)

[Manage your email
address for the
Customs
Declaration Service](#)

Making a declaration

You'll need to [use the UK Trade Tariff](#) to help complete your import or export declaration.

You can also [check how to import or export goods](#).

Useful Links

[Making a full import declaration](#)

[Amend or cancel a Customs Declaration Service import declaration](#)

[Get someone to deal with customs for you](#)

[CDS Declaration Completion Instructions for Imports](#)

[Using commodity codes and related additional codes in the Customs Declaration Service](#)

[Get help using example declarations for imports to Great Britain from the rest of the world](#)

[Customs Declaration Service error codes](#)

[Upload documents and get messages for the Customs Declaration Service](#)

The Trader Dress Rehearsal service



- You can use the Trader Dress Rehearsal service to practice submitting declarations, this is a free to use service.
- [Using the Trader Dress Rehearsal service](#)
 - Last updated 14 July 2021
- [Sign up for the Trader Support Service](#)
 - 9 June 2023
 - Guidance

Buying specialist software

- If you're submitting import declarations yourself, you will need specialist software to interact with HMRC systems.
- [Software developers providing customs declaration software](#)


Declare your goods

[Finding commodity
codes for imports into
or exports out of the UK](#)


[UK Trade Tariff: volume
3 for CDS](#)

Completing export customs declarations

Begin with the relevant Declaration Category Data Set table in [Appendix 22](#) for the type of declaration being made, for example, [Appendix 22A: Declaration Category Data Sets B1](#) for a Standard (Re)export declaration.




The [UK Integrated Online Tariff](#) or the [Northern Ireland Online Tariff](#) should then be consulted to find the commodity code to be used for the goods being declared and identify any specific tariff measures or document codes which may apply to the commodity code.




The Index list for the 4-digit Procedure Codes 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 Data Element (DE) 1/10 for the treatment or use to which the goods will be declared.

Completing export customs declarations

The [DE 1/10 to DE 1/11 Correlation Matrix](#) should then be used to see which Additional Procedure Codes are permitted for use with the chosen 4-digit Procedure Code.



The Index List for the Additional Procedure Codes in [Appendix 2: DE 1/11: Additional Procedure Codes](#) should be used to identify, from the list of those permitted with the DE 1/10 Procedure Code, any supplementary conditions that apply to the intended usage for the goods.




[Appendix 4: DE 2/2: Additional Information \(AI\) Statement Codes](#) should then be examined to identify any additional information to be declared, as defined in the Procedure and Additional Procedure Code completion instructions and the [UK Integrated Online Tariff](#) or the [Northern Ireland Online Tariff](#) (commodity and procedure code specific requirements).

Completing export customs declarations

[Appendix 5: DE 2/3: Documents and Other Reference Codes](#) with the [UK Integrated Online Tariff](#) or the [Northern Ireland Online Tariff](#), should be used to identify any specific documents, licences, certificates or authorisations that need to be declared to export or dispatch the goods.



The main [CDS Declaration Completion Instructions for Exports](#), should then 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 customs declaration according to the commodity code and procedures that apply.



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.

Completing export customs declarations

The [CDS Declaration Completion Instructions for Exports](#) provides general completion rules for each data element under the 'All Declaration Categories' section. This section provides the general information on completing the declaration for that data element. Some declaration categories have specific completion rules which will clearly be set out before the 'All Declaration Categories' section. The specific rules must be read alongside the general declaration rules as they may adjust the information required or how and when the data element is to be used.

The declaration should be completed with continued reference to the appropriate Appendices (please see the [Appendices Index list](#) for details) for the specific data element to identify any specific codes to be used, such as Customs Office of Exit and country codes.

REACH codes

Customs officials are now starting to ask for some evidence of REACH compliance for EU imports. This is being done via tariff document codes. The applicable union codes that may be entered into Data Element 2/3 referring to REACH are:

- C073 "REACH Authorisation, according to Title VII of Regulation (EC) No 1907/2006"
- Y105 "Generic exemption from REACH authorisation (Art. 56 of Regulation (EC) No 1907/2006)"
- Y106 "Compliance with the REACH restrictions defined in Column 2 of Annex XVII"
- Y109 "Specific exemption from REACH authorisation (exempted (categories of) use listed in Annex XIV"
- Y110 "Exemption from REACH restrictions by virtue of Article 67(1) and 67(2) of Regulation (EC) No 1907/2006"
- Y113 "Product not subjected to the provisions of Regulation (EC) No 1907/2006 (Annex XVII) Complete statement "Reg. 1907/2006 Exempt". Use of this code constitutes a legal declaration that the goods are exempt from the provisions of Regulation (EU) No 1907/2006.
- Y115 "Exemption from Authorisation (Title VII) Article 2 point 5 and 8 of Regulation (EC) No 1907/2006"

Customs officials may ask for evidence to support the code that you have supplied.

The UK list can be downloaded from this webpage <https://www.gov.uk/guidance/data-element-23-document-status-codes-of-the-customs-declaration-service-cds>



BRITISH ADHESIVES & SEALANTS ASSOCIATION

REACH codes – table to help interpret new REACH document codes on Customs declarations.

C073 "REACH Authorisation, according to Title VII of Regulation (EC) No 1907/2006"	REACH Authorisation	
Y105 "Generic exemption from REACH authorisation (Art. 56 of Regulation (EC) No 1907/2006)"	Exempt from REACH authorisation	<p>Article 56 text</p> <p>1. A manufacturer, importer or downstream user shall not place a substance on the market for a use or use it himself if that substance is included in Annex XIV, unless:</p> <p>(a) the use(s) of that substance on its own or in a ► M3 mixture ◀ or the incorporation of the substance into an article for which the substance is placed on the market or for which he uses the substance himself has been authorised in accordance with Articles 60 to 64; or</p> <p>(b) the use(s) of that substance on its own or in a ► M3 mixture ◀ or the incorporation of the substance into an article for which the substance is placed on the market or for which he uses the substance himself has been exempted from the authorisation requirement in Annex XIV itself in accordance with Article 58(2); or</p>