



HM Revenue & Customs

Dear Customer,

Making sure your rest of the world to Northern Ireland declarations are successfully submitted on the Customs Declaration Service

We are writing to you to provide guidance on how to ensure your rest of the world (RoW) to Northern Ireland (NI) declarations are submitted successfully on the Customs Declaration Service (CDS) in the following scenarios.

If you use **preference, valuation methods 2, 3, 4, 5 or 6, or authorised-use relief arrangements**, there are steps you may need to take to ensure your declaration is accepted.

You can also contact the free-to-use Trader Support Service (TSS) <https://www.gov.uk/guidance/trader-support-service> if you need support making a full frontier declaration (FFD).

Preference

If you claim a preferential rate of duty which applies in the UK tariff but not the EU tariff, or vice versa, you will need to complete your declaration differently. This is a temporary measure impacting a limited number of goods and does not indicate a change in policy.

For example, for white chocolate from Turkey, the code to apply the preferential rate of duty which applies in the UK tariff (300) is different from the preferential rate of duty which applies in the EU tariff (400).

You will need to complete your declaration differently if you are submitting a declaration for some goods for which the country of origin is:

- Algeria
- Andorra (only if you would usually use any preference codes starting 400)
- Bosnia and Herzegovina
- Cambodia (only if you are using commodity codes for rice starting 100630)
- India (only if you are using commodity codes 1006201713 and 1006209813 for rice)
- Pakistan (only if you are using commodity codes 1006201713 and 1006209813 for rice)
- Turkey (only if you would usually use any preference codes starting 400)
- Montenegro
- Myanmar (only if you are using commodity codes for rice starting 100630)
- San Marino
- Solomon Islands.

How to complete your import declaration

If your declaration falls into this category, you should:

- Enter preference code 100 in data element (DE) 4/17.
- Enter the Additional Information (AI) code 'NIIMP' as usual in DE 2/2.
- Use the free format part of DE 2/2 to enter the preference code that should have been used. For example, 'NIIMP PREF 300'.

You will need to apply for a repayment for the difference between this duty rate and the preferential rate which should have been used. Please [refer to the section 'What you can do if you pay more duty than you expected to'](#) at the bottom of this letter.

Valuation methods 2, 3, 4, 5 and 6

If you usually use valuation method 2, 3, 4, 5 or 6, you will need to complete your declaration differently. This is a temporary measure impacting a limited number of goods and does not indicate a change in policy.

If you are submitting a declaration where the goods have not been sold and you intend to use a n SPV or SIV value, you will also need to look up the EU SPV/SIV rates to determine the value which you will then need to manually enter on your import declaration.

The list of commodities and periods of applicability for SPVs can be found in in [Annex 23-02 of Commission Implementing Regulation \(EU\) 2015/2447](#).

The list of commodities and periods of applicability for SIVs can be found in Annex VII of [Commission Delegated Regulation \(EU\) 2017/891](#).

Values to be used can be found on [the European Union's TARIC Consultation database](#).

How to complete your import declaration

If you would usually use valuation methods 2, 3, 4, 5 or 6, you should:

- Enter '1' in DE 4/16 instead of 2, 3, 4, 5 or 6.
- Enter document code 'N935' in DE 2/3.
- Do Not enter 'E01' or 'E02' in DE 1/11 (because only valuation method 1 can be used at this time). If no other code is applicable for DE 1/11, please enter, '000'.
- Enter the AI code 'NIIMP' as usual in DE 2/2.
- Use the free format part of DE 2/2 to enter the valuation method that should have been used if different from valuation method 1. For example, 'NIDOM VM4'.

If you are using an SPV or SIV value, you will also need to calculate the value yourself, following the instructions given above, and enter it in DE 4/14.

Authorised Use (End Use)

If you import goods using the UK's Authorised Use Procedure or the EU's End Use Procedure, then where a commodity is eligible for one but not the other, you will need to complete your declaration differently.

For example, for a transmission gearbox with the commodity code 8483409080, the End Use relief is applicable in the EU tariff, but the Authorised Use relief is not applicable in the UK tariff. Claiming the Authorised Use/End Use relief in the usual way will result in a "preference not applicable" error.

The categories of goods that are eligible for Authorised Use/End Use relief can be found on [this UK Trade Tariff Guidance](#) page.

If your declaration falls into this category, you should:

- Manually calculate the customs duties, excise duties, and VAT applicable using the online tariff duty calculator, which can be found at the commodity code level under the 'Overview' tab in the online [UK trade tariff](#).
- Enter the Additional Information (AI) code 'NIDOM' in DE 2/2.
- Use the free format part of DE 2/2 to enter the preference code that should have been used. For example, 'NIIMP 110'.
- Enter the override code 'OVR01' in DE 2/2
- Enter the manually calculated duties in DE 4/3, 4/4, 4/6, and 4/7.

What you can do if you pay more duty than you expected to

If you pay more duty than you expected to, you can [apply for a repayment by completing a C285 CDS form](#). Under 'Basis of claim', please select 'Miscellaneous - for any other reason not detailed in this list' and enter 'Complex case' in 'Reason for Claim'. You should then include this letter as part of the evidence you submit.

If you are a representative applying on behalf of the importing business, please ensure the importing business is aware of the repayment claim.

If you have any questions about migrating to CDS, please [contact us through our usual communication channels](#).