



Error Encountered	Action to Take
<p>Declarations containing the following adjustments codes in DE 4/9 are being rejected: AB, AD, AE, AF, AG, AH, AI, AJ, AK, AL, AP, AQ, AR, AS, AT, AW, BB, BD, BM, BH, BR, BT or BU</p>	<p>This guidance no longer applies to any new declarations being submitted and must not be used.</p> <p>Any declarations that have already been pre-logged using this workaround do not require amendment and may be arrived and cleared using the workaround.</p> <p>Any declarations that were pre-logged prior to the software fix being deployed should be resubmitted to clear the rejection.</p> <p>The goods should be declared:</p> <ul style="list-style-type: none"> ● As CIF in DE 4/1 ● With the adjustments added to the goods item value in DE 4/14 ● With AI code CPAPP must be declared in DE 2/2 with the free text 'Valuation Workaround'. <p>The attached guidance sets out how to calculate the customs value to include the adjustments.</p>

The guidance in the following table is still applicable and should continue to be followed:

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<p>An invalid amendment has been submitted</p>	<p>Either the original declaration reference is not recognised (incorrect MRN) or the original declaration is not in a state that permits an amendment to be made</p>

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<p>VAT only deferment</p>	<p>A number of rejections are being seen for VAT only deferment.</p> <p>When VAT only is being deferred users can avoid rejections by:</p> <ul style="list-style-type: none"> • Not declaring an A series tax type in DE 4/3 • Not declaring C505 and C506 in DE 2/3 • Not declaring CGU and DPO in DE 3/39 • Not declaring guarantee details in DE 8/2 and 8/3 <p>A deferment account is still required in DE 2/6 A deferment MOP code is still required in DE 4/8.</p> <p>Where C506 (DE 2/3)/ DPO (DE 3/39) are declared on their own – these will always trigger an error for the CGU details to be declared in DE 2/3 and 3/39, irrespective of what taxes are being deferred.</p> <p>Where an A series tax type is declared in DE 4/3, it will always trigger the requirements from the attached to be declared, irrespective of whether any customs duty is due. If customs duty is not due, do not include the customs duty tax type.</p>
<p>Customs Duty only: A document code is missing from the declaration: Document code C506 has been declared but C505 is missing</p>	<p>This is covered under the guidance issued already for deferment accounts and comprehensive guarantees</p> <p></p> <p>CGU%20and%20DPO%20MI%20Guidan</p> <p>When no customs duty is being deferred (e.g., VAT only), neither document code C505 or C506 and associated authorisation details should be declared</p>

Error Encountered	Action to Take
Invalid Procedure Code and Additional Procedure Code combination	<p>The DE 1/10 (procedure Code) and DE 1/11 (Additional Procedure Code must be included with the correlation matrix guidance on Gov. UK:</p> <p>Imports: 4-digit to 3-digit procedure to additional procedure code correlation matrix for imports - GOV.UK (www.gov.uk)</p> <p>Exports: 4-digit to 3-digit procedure to additional procedure code correlation matrix for exports - GOV.UK (www.gov.uk)</p> <p>Inventory Imports (C21i): 4-digit to 3-digit procedure to additional procedure code correlation matrix for inventory imports - GOV.UK (www.gov.uk)</p> <p>Inventory Exports (C21e): 4-digit to 3-digit procedure to additional procedure code correlation matrix for inventory exports - GOV.UK (www.gov.uk)</p> <p>FSD: 4-digit procedure to additional procedure code correlation matrix for Final Supplementary Declarations - GOV.UK (www.gov.uk)</p>
Customs Duty only: Authorisation details are not declared	<p>This is covered under the guidance issued already for This is covered under the guidance issued already for deferment accounts and comprehensive guarantees</p> <p> CGU%20and%20DP (O%20MI%20Guidan)</p> <p>When no customs duty is being deferred (e.g., VAT only), neither document code C505 or C506 and associated authorisation details should be declared</p>
Invalid Authorisation	The customs warehousing authorisation number declared in DE 2/3 is not valid.
Valuation Method and Valuation Indicator Code are not compatible	When Valuation Method '1' is declared in DE 4/16, only code '0000' may be declared in DE 4/13