

## **Removal of Export Waiver Document Code 999L**

HMRC communicated in July 2023 that the use of the waiver document code 999L for export declarations would be extended until 31 January 2025 to facilitate migration of export declarations from CHIEF to CDS. From 1 February 2025, 999L will not be valid and declarants will need to use an alternative document code to apply a waiver to their declaration. At the same time, document code Y999, which operates in a similar fashion to 999L, will also be removed from most tariff measures.

Tariff measures and relevant document codes applicable from 1 February 2025 can be found in the UK Integrated Online Tariff against the commodity code by changing the 'Date of Trade' to 1 February 2025. Many of the existing document codes continue as per current use although some are being extended to cover exports, and a small number of new document codes have been created. From 1 February 2025 these codes can no longer be substituted with 999L

### **Actions for declarants**

- For commodity codes which already have other waiver document codes operating for all applicable measures, declarants can stop using 999L/Y999 at any point before 31 January 2025, providing they include the necessary waiver document codes.
- For commodity codes where new waiver document codes will apply from 1 February 2025, declarants should continue using 999L/Y999 if declarations will be arrived during January.
- When submitting an export declaration in January that may be arrived in February and includes either 999L or Y999, it is advisable to also include the waiver document code which will apply from 1 February 2025. If this isn't done, the declaration will need to be amended before it is arrived in February, otherwise it will be rejected and require submission of a replacement declaration.
- Supplementary Declarations for exports which were arrived on or before 31 January 2025, will be validated against the tariff measures applicable on the acceptance date so declarants will need to use 999L or Y999 rather than the new waiver document codes.

Please note that before using any waiver document code, declarants must confirm that the consignment meets the conditions for claiming the waiver.

### **For specific export licence measures**

**DCMS export licence for cultural goods** – waiver document code Y903 is already in operation when claiming a waiver from declaring a licence against document code 9107. Declarants can continue using 999L until 31 January 2025 but we would encourage the switch to using Y903 before this date. Once declarants have become accustomed to using the new waiver document code, CDS will block use of document status codes XW and XX with document code 9107. A further update will be issued giving advance warning before this happens.

**Home Office Drugs Export Licence** – waiver document code 913Y will be available from 1 February 2025 for claiming a waiver from declaring a licence against document code 9113. Currently waivers are claimed using document status codes XW or XX with document code 9113 rather than with 999L/Y999. Once declarants have become accustomed to using the new

waiver document code, CDS will block use of document status codes XW and XX with document code 9113. A further update will be issued giving advance warning before this happens. Note that not all commodities will have the option to use 913Y in place of 9113. This is because some commodities must always have an export licence and it would not be appropriate to claim a waiver.

**Export Authorisation for Radioactive Sources** - waiver document code 9Y08 will be available instead of 999L or Y999 from 1 February 2025 for claiming a waiver from declaring a licence against document code 9105. Once declarants have become accustomed to using the new waiver document code, CDS will block use of document status codes XW and XX with document code 9105. A further update will be issued given advance warning before this happens.

**Export Authorisation for Firearms** - waiver document code Y934 will be available instead of 999L or Y999 from 1 February 2025 for claiming a waiver from declaring a licence against document code E020 in the UK Tariff measures. Y934 is already applicable to the Northern Ireland tariff measures but cannot currently be used without also providing document code E020. Once declarants have become accustomed to using the new waiver document code, CDS will block use of document status codes XW and XX with document code E020. A further update will be issued giving advance warning before this happens.

**Dual Use Export Authorisation** - waiver document code 9Y10 will be available instead of 999L or Y999 from 1 February 2025 for claiming a waiver from declaring a licence against document code X002 in the UK Tariff measures. Once declarants have become accustomed to using the new waiver document code, CDS will block use of document status codes XW and XX with document code X002. A further update will be issued giving advance warning before this happens.

**Export Licence for Military & Dual Use Goods** - waiver document code 9Y07 will be available instead of 999L or Y999 from 1 February 2025 for claiming a waiver from declaring a licence against document code 9104 in the UK Tariff measures. Once declarants have become accustomed to using the new waiver document code, CDS will block use of document status codes XW and XX with document code 9104. A further update will be issued giving advance warning before this happens.

**Authorisation for Torture Goods** - waiver document code 9Y06 will be available instead of 999L or Y999 from 1 February 2025 for claiming a waiver from declaring a licence against document code 9106 in the UK Tariff measures. Once declarants have become accustomed to using the new waiver document code, CDS will block use of document status codes XW and XX with document code 9106. A further update will be issued giving advance warning before this happens.

### **Blocking of Document Status Codes XW and XX**

We will be working towards removing the use of document status codes XW and XX from document codes which have a waiver document code available. We are aware of issues with multiple tariff measures meaning that one export licence is effectively required against multiple document codes on the one item. This is most commonly when an item requires the licence to be declared against both document code 9104 and X002. In order to prevent multiple decrementing of a licence, CDS will reject a declaration if a licence ID is repeated on the same item. We are looking at options to resolve this issue and will not be removing the options for document status codes XW and XX until this is resolved.