

## Changes to Ozone Depleting Substances Export Measures

On 28<sup>th</sup> February 2025, the Department for Business and Trade (DBT) implemented changes on behalf of the Environment Agency, to the controls on Ozone Depleting Substance(s) (ODS) as previously notified in [Tariff Stop Press Notice - 27 January 2025 - UK Integrated Online Tariff](#). The changes have been causing some confusion, so the following guidance is intended to assist with declaration completion.

### Export measure

The export ODS measure is split between using additional code 4603 and 4604.

Additional code 4603 is used to declare that the ODS is being exported for destruction. Although this additional code includes the options for declaring an export licence or claiming a waiver, neither of these options will permit the declaration to be accepted. There is an absolute prohibition on the export of ODS for destruction. Additional code 4603 should therefore never be used and CDS will correctly reject a declaration if it is declared.

Additional code 4604 should be used to declare that the goods either do not contain ODS or contain ODS which is being exported but not for destruction. The use for goods which do not contain ODS is not clear in the definition of 4604, so DBT are now looking at either amending the definition or introducing a new additional code specifically for declaring that goods do not contain ODS. In the meantime, please treat 4604 as including goods which do not contain ODS.

### Import measure

The import ODS measures have a similar split between ODS goods for destruction and ODS goods not for destruction. The difference here is that ODS can be imported for the purposes of destruction but must be covered by an import licence.

Additional code 4601 should be used to declare ODS that are being imported for destruction, in which case document code L100 must be declared with details of the import licence covering the consignment. The conditions against additional code 4601 permit the options to declare that the goods are not subject to the ODS measure (document code Y902) or that they are being imported into Northern Ireland (document code 9Y06) in which case they are excluded from GB ODS import controls (although they would still be subject to Northern Ireland ODS import controls). DBT are reviewing the measures, so please restrict use of additional code 4601 to ODS goods which are being imported specifically for destruction under licence.

Additional code 4602 should be used to declare ODS that is being imported but not for destruction, and also for goods that do not contain ODS. As with 4603 above, it is not clear that 4602 is also intended to cover goods which do not contain ODS.

When importing goods subject to ODS controls, document code L100 must be completed with the import licence covering the consignment.

For goods that are not subject to ODS controls, document code Y902 can be declared to claim a waiver from the measure. For goods being imported into Northern Ireland document code 9Y06 should be declared, in which case the consignment will be excluded from GB ODS import controls (although they would still be subject to Northern Ireland ODS import controls).

DBT are now looking at either amending the definition or introducing a new additional code specifically for declaring that goods do not contain ODS. In the meantime, please treat 4602 as including goods which do not contain ODS.