

eCustoms Helpdesk Notification

Number:	Ref: 01/2022
Subject:	Declarants receiving error messages: “CD0210” or “Duties and taxes calculation error. Please, contact the system support”
Who should read:	All those involved in lodging customs import declarations
Related Notification:	None
Issued by:	eCustoms Helpdesk
Queries to:	eCustoms Helpdesk - ecustoms@revenue.ie
Issue Date:	6 January 2022

On 1 January 2022, the EU Commission introduced a new requirement – known as a TARIC measure - for a limited number of CN codes related to the import of Fluorinated Greenhouse Gases (the full list of impacted CN codes is contained at Annex A). The new measure requires the declarant to include, on their customs declaration, an additional data code (the list of codes is contained at Annex B).

Where a declaration containing one of these impacted CN codes is submitted to AIS and the new additional code is not included then for:

Pre-Lodged Import Declaration (IMD)

- AIS will process the declaration at the time of submission and respond with an MRN.
- On arrival of the goods into Ireland and their presentation to Customs, AIS will validate the declaration and try to move it to an ‘accepted’ status.
- Because the declaration has been completed incorrectly, AIS will issue the declarant with a rejection message – either **“Duties and taxes calculation error. Please, contact the system support”** or **“CD0210”**.
- Where the goods are being moved by RoRo, the channel for the PBN linked to this declaration will be ‘Call to Customs’.
- The declarant must submit a new declaration correctly declaring the additional data codes.

Post-Lodged Import Declaration (IMA)

- AIS will process the declaration at the time of submission and will validate it and try to move it to an ‘accepted’ status.
- Because the declaration has been completed incorrectly, AIS will issue the declarant with a rejection message - **“CD0210”** or **“Duties and taxes calculation error. Please, contact the system support”**.
- The declarant must submit a new declaration correctly declaring the additional data codes.

Annex A

New TARIC Measure on the import of Fluorinated Greenhouse Gases. List of CN Codes Impacted by New TARIC Measure

Goods nomenclature item					
2812900090	3827610090	3919101900	8418290010	8427900030	8802400000
2903410000	3827620010	3919108000	8418290090	8427900080	8802600000
2903420000	3827620020	3919908000	8418302010	8476210000	8805210000
2903430010	3827620030	3921110000	8418302091	8476810000	8805290000
2903430020	3827620040	7309001000	8418302099	8476909000	8806101000
2903430030	3827620050	7310000000	8418308010	8479710000	8807300000
2903440010	3827620060	7311000000	8418308091	8479790000	8807902100
2903440020	3827620090	7611000000	8418308099	8479830000	8807903000
2903440030	3827630010	7612000000	8418402010	8479907010	8901000000
2903450010	3827630015	7613000000	8418402091	8479907099	8902000000
2903450020	3827630020	8415101010	8418402099	8535100000	8903210000
2903460010	3827630029	8415109010	8418408010	8535300000	8903220000
2903460020	3827630030	8415109090	8418408091	8535400000	8903230000
2903460030	3827630039	8415200010	8418408099	8535900000	8903310000
2903460040	3827630040	8415200090	8418501110	8537000000	8903320000
2903470010	3827630049	8415810010	8418501190	8543709099	8903330000
2903470020	3827630090	8415810091	8418501910	8601000000	8903930000
2903480010	3827640010	8415810099	8418501990	8602000000	8903990000
2903480020	3827640020	8415820010	8418509010	8603000000	8904000000
2903491000	3827640021	8415820091	8418509090	8604000000	8905100000
2903493000	3827640022	8415820099	8418610010	8605000000	8905200000
2903499010	3827640029	8415900010	8418610091	8606100000	8905900000
2903499090	3827640090	8415900060	8418610099	8606910000	8906100000
2903590000	3827650010	8415900065	8418690010	8606990000	8906900000
2903898060	3827650020	8415900091	8418690091	8607919000	8908000000
3214101000	3827650021	8415900099	8418690099	8607998000	9018903000
3307490090	3827650029	8418102010	8418991010	8609009000	9018905000
3506919099	3827650090	8418102091	8418991081	8701000000	9018906000
3808911090	3827680010	8418102099	8418991087	8702000000	9018907500
3808949090	3827680020	8418108010	8418999030	8703000000	9018908400
3813000000	3827680030	8418108091	8418999091	8704000000	9022290000
3814001000	3827680040	8418108099	8418999099	8705000000	9032000000
3814009000	3827680090	8418211010	8419330000	8708991090	9033000000
3825410000	3827690010	8418211090	8419340000	8708999790	9406000000
3827110000	3827690011	8418215110	8419350000	8709000000	9880380000
3827310000	3827690012	8418215190	8419390000	8710000000	9880840000
3827390000	3827690019	8418215910	8419600000	8716000000	9880850000
3827510010	3827690090	8418215990	8419899800	8801000000	
3827510020	3903110000	8418219110	8424000000	8802110000	
3827510090	3903190000	8418219190	8427100000	8802120000	
3827610010	3909509000	8418219910	8427200000	8802200000	
3827610020	3918900000	8418219990	8427900019	8802300000	

Annex B

On 1 January 2022, the EU Commission introduced a new TARIC Measure on the Import of Fluorinated Greenhouse Gases. In addition to the existing Y and B Conditions, four new conditions have been added – YA, YB, YC, YD. Linked to each of these new conditions are various Y/C type certificates. Identifying which conditions are applicable will depend on the CN code being declared.

Compliance with this particular measure must now be met by the identification and declaration of the original two conditions – Y and B plus one or more of the four new conditions – YA, YB, YC, YD – where relevant. The declarant must:

- Identify the relevant Y condition and declare the linked Y/C Certificate(s) in data element 2/3; and
- Identify the relevant B condition and declare the linked Y/C Certificate(s) in data element 2/3; and
- **Identify the relevant new YA, YB, YC or YD condition and declare the linked Y/C Certificate(s) in data element 2/3.**
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Below are examples of some of the new ‘Conditions’ and the linked ‘Certificates’ are shown below. You must access the [EU TARIC website](#) to identify the specific conditions and linked certificates relevant to your particular CN code.

Condition	Certificate	Description
YA 001	Y053	The equipment does not require labelling. The import is allowed after control.
YA 002	Y054	The declared equipment is labelled according to the requirements. The import is allowed after control.
YA 003		The declared equipment is submitted to the labelling requirements but does not meet these requirements. The import is not allowed after control.
YB 001	Y123	The undertaking is registered as required. The import is allowed after control.
YB 002	Y124	The importer falls below a certain threshold of activity and does not need to be registered. The import is allowed after control.
YB 003	Y976	The declared equipment does not require the importer to be registered. For example, because this equipment does not contain Fgas or its functioning does not rely on Fgas. The import is allowed after control.
YB 004		The importer does not meet the registration requirement and is not exempted from them. The import is not allowed after control.

Condition	Certificate	Description
YC 001	Y125	The declared substance can be imported under the benefit of the applicable HFC quota. The import is allowed after control.
YC 002	Y951	The import of the declared substance is exempted from the HFC quota, but this is not linked to the amount of activity of the undertaking. For example, the exemption can be granted because the declared substance is imported for destruction (Article 15.2(a) of Regulation (EU) N° 517/2014). The import is allowed after control.
YC 003	Y120	The import of the declared substance is exempted from the HFC quota because the undertaking (the importer) falls below a certain threshold of activity. The import is allowed after control.
YC 004	Y956	The import of the declared mixture is not bound to an HFC quota. The import is allowed after control.
YC 005		The quantity of mixture allowed for import is limited by the applicable HFC quota and there is not enough balance under this quota to allow the import. The import is not allowed after control.
YD 001	Y123	The undertaking is registered as required. The import is allowed after control.
YD 002	Y124	The importer falls below a certain threshold of activity and does not need to be registered. The import is allowed after control.
YD 003	Y976	The declared equipment does not require the importer to be registered. For example, because this equipment does not contain Fgas or its functioning does not rely on Fgas. The import is allowed after control.
YD 004		The importer does not meet the registration requirement and is not exempted from them. The import is not allowed after control.

Below is an example of the correct completion of data element 2/3 of the import declaration.

CN Code 8418 10 20 10

2/3 = Y986 (this is the Y Certificate linked to Condition Y001); and
2/3 = C057 (this is the C Certificate linked to Condition B001); and
2/3 = Y053 (this is the Y Certificate linked to Condition YA001); and
2/3 = Y976 (this is the Y Certificate linked to Condition YB003)

CN Code 9018 90 75 00

2/3 = Y120 (this is the Y Certificate linked to Condition B004); and
2/3 = Y053 (this is the Y Certificate linked to Condition Y001); and
2/3 = Y976 (this is the Y Certificate linked to Condition YA003)