



MASP – IDMS: MIGRATION AND EXCEPTIONS

30/03/2026 – Version 3 – this document will be updated as topics get solved and added.

Updates are indicated in **yellow**.

As of 30 September 2025, economic operators must, wherever possible, submit import declarations using the IDMS application. PLDA will remain temporarily available as a fallback to ensure continuity for known problem cases.

Please find below an overview of:

1. The available scope (existing functionalities)
2. The available documentation
3. The approved exceptions (cases that justify temporary PLDA use)
4. The scope to be delivered after the onboarding period

If an operator cannot switch due to declarations falling under 4. *Scope to be delivered after onboarding period* **and** requires a “big-bang” migration, they may continue using PLDA temporarily, but this must not be used to delay migration — operators must migrate to IDMS as soon as the relevant scope is available.

AVAILABLE SCOPE:

- **Declarations types:**
 - Standard Declaration (A, D)
 - Pre-Lodged Declaration (D,E,F)
 - I2 - Presentation Notification (PN) for pre-lodged
 - Simplified/Supplementary Declaration (E, F, B, C, X, Y)
 - EIDR v1 (type Z transactional)
- **Datasets:**
 - H1
 - H2
 - H3
 - H4
 - H5
 - H7
- **Flows:**
 - Invalidation
 - Amendments
 - Quota
- **Validations/Integrations:**
 - Business Rules - VRE
 - Validation EORI / VIES / IOSS
 - Code lists in VRE
 - Deferral of VAT
 - Authorisation local officer
 - UNLOCODE
 - Financial processing (FINDA)
 - Risk and Control (RAI – SEDA – MRA – MyCustoms – MODA)
 - IRP
 - **Certex**

- **User Interface:**
 - View and search declaration
- **Write-off:**
 - Write off flow
 - Integration with Goods Accounting
 - Integration with PLDA
 - Integration with NCTS-P4
 - SATO Seafreight
 - SATO AirFreight
 - SATO Lyst
 - IM7
 - NCTS-P5 based IM7
 - CCRM
- **Messages:**
 - XSD Changes
 - XSD Validation/correction outgoing messages
 - Message mapping

AVAILABLE DOCUMENTATION:

- [Emergency Procedure – BC-IDMS](#)
- [Print template](#)
- [Business User Guide](#) (more information on declaration types, data elements, method of payment, deferral VAT, write-off in IDMS)
- [Write-off documentation \(new version\)](#)
- [Amendments instruction](#)
- Regularisations instruction ([NL](#) / [FR](#))
- [Technical manual \(for declarants\)](#)
- [Technical documentation](#)
- [Message implementation guide](#)
- [More information and FAQ](#)

EXCEPTIONS ON THE AVAILABLE SCOPE:

OPEN TOPICS (V3):

Only the following topics may still be submitted via PLDA as an exception.

- **User Interface:**
 - Creating and submitting declarations via the web interface
 - Functionality is ready but not yet activated in production as we first want to test more cases. Please find [the full MASP-timeframe](#) for a more detailed planning.
- **Manual Taxes**
 - It is unclear how manual duties and taxes (e.g. AV settlements with A00 + B00) can be declared in IDMS, pending further clarification
 - OPR declarations
 - For CPC 6121 with additional code B01 (OPR), clarification is needed on how to correctly declare the reduced duty base in IDMS, as it is unclear whether deducting the value of previously exported goods from the invoice value is the correct approach.
 - Bill of discharge IPR
 - For the IPR bill of discharge, clarification is needed on how operators must calculate and declare customs values and related duties in IDMS, notably where manual tax input and value adjustments are required
 - **Conclusion:** Duties and taxes that previously required manual calculation by the operator (as in above cases) will need to be handled via Tarbel, meaning operators will no longer calculate these amounts themselves; further clarification on the process and declaration method is still pending.
- **Other points of attention regarding Tarbel**
 - For declarations of tomatoes with a daily price based on a forfait value, clarification is needed on how to correctly include the unit price in the supporting document to avoid Tarbel errors
 - Military goods: as code 1190 is no longer valid in IDMS and the current Z-code logic in Tarbel is still under review, imports of military goods should temporarily be declared via PLDA pending final validation.

RESOLVED TOPICS (V3):

- **Messages:**
 - Authorisations with '.' or '/' in the reference are not yet accepted, which requires an adjustment to allow operators with BTI or IPR authorisations to start
 - Authorisations with '.' or '/' in the reference are now accepted
- **Points of attention regarding Tarbel**
 - **Commodity codes with measurement type 488** (such as green asparagus), not under consignment, cannot yet be sent if invoice value differs more than 25% of the reference value
 - Threshold of 25% has been removed in PROD
- **Regularisations of PLDA declarations**
 - Clarification is needed on how PLDA declarations should be regularised, whether this can be done in IDMS or must still be handled in PLDA
 - As long as PLDA import exists, use PLDA for the regularisations
 - Once PLDA is shut down, regularisations should be done via MyCustoms/MyMinfin. Additional payment or reimbursement will be possible without changing the PLDA declaration.
- **Procedure 40 40**

- Declarations under procedure 40 40, which were possible in PLDA, are currently not supported in IDMS, and clarification is needed on whether this will be enabled in IDMS or requires a different process going forward.
- Procedure 40 40 is not legally valid, as goods cannot be released for free circulation twice; instead, IDMS requires procedure 40 with national additional code 4B0 (conditional exemption) combined with the relevant Union codes (e.g. C01, C42, C43), with later amendment once supporting evidence is provided.

RESOLVED TOPICS (V2):

- **H2 Warehouse Type S:**
 - No alternative yet for the 44-PLDA-DTO1 and 44-PLDA-DTO2 codes. These codes were used in PLDA and ensured that, in a public warehouse, only the party making the entry could also perform the write-off
 - The PLDA codes 44-PLDA-DTO1 and 44-PLDA-DTO2 have no legal basis and will not be available in IDMS. In public warehouses, third-party clearance is always possible, so operators need to communicate and coordinate with each other to ensure correct processing. Alternatively, operators who want to restrict clearance to the document creator can use private customs warehouses.
- **Write-off**
 - When writing off from a public warehouse where goods are entered into a private warehouse, the expected write-off to GA is not yet triggered
 - Temporary solution: operators need to avoid direct transfers from public to private warehouse:
 - By using customs transit (transit document to the CWP)
 - By shifting the flow directly to the private customs warehouse. The transfer from point of entry/RTO takes place under the coverage of the warehouse permit.
 - **Note:** although this is a temporary workaround, this is **not** considered an exception not to move to IDMS
- **Quota:**
 - Can and should be introduced in IDMS, however an exception for Steel quota is tolerated until 10/10/2025
 - The quota functionality is available. Declarations must be introduced in IDMS
- **End-use**
 - For procedure code 44, authorizations with prefix EUS are not being accepted (error C0934), although they should be, and the current workaround of disabling validation is not a sustainable solution
 - Business rule has been corrected and reactivated
- **FINDA:**
 - Clarification is needed on the representation of non-EU companies with their own FRCT accounts, as legislation requires indirect representation while FINDA currently enforces direct representation
 - The rules for using a customer account in FinDA were adjusted to comply with legislation; it is no longer possible to use a customer account under indirect representation. All necessary details and the related document are available via this link: [NL](#) / [FR](#)
- **VAT:**
 - Greek ELxxxxxxx VAT numbers cannot yet be used in AdditionalFiscalReference/vatIdentificationNumber, triggering error BE0135 stating the intra-Community buyer's number must be European
 - The VAT numbers will be allowed according to Legislation. New business rule have been added to allow EL for Greece VAT numbers
- **Points of attention regarding Tarbel**

- **Commodity codes with measurement type 488** (such as green asparagus), not under consignment, cannot yet be sent if invoice value differs more than 25% of the reference value
- When using **main procedure 61 with additional procedure F05**, it is unclear whether a full exemption applies and whether codes A00 and B00 remain due

Additional procedure code F05 grants exemption from both import duties and VAT, provided the re-import is carried out by the same person who exported and retained ownership of the goods. The code can only be used with previous procedures 10 or 23 in combination with procedure 61 (i.e. 6110 or 6123) when all legal conditions are met. You can find more information on page 4 of this publication: [NL](#) / [FR](#)

The following is to be found in appendix 6 ([NL](#) / [FR](#))

F05	Vrijstelling van invoerrechten en van btw en/of accijnzen voor terugkerende goederen (artikel 203 van het DWU en artikel 143, lid 1, onder e), van Richtlijn 2006/112/EG)
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- For import declarations with **main procedure 61 and additional procedure 1DOS**, it is unclear whether VAT must still be paid and correctly returned in the calculation results with code G

Code 1DOS is not an additional procedure but a national reference code used solely to indicate a case or administrative file number required by Customs. It is purely informative and has no impact on the calculation or application of taxes.

- **Additional procedure codes C43 to C61, D30 and F05** are missing from the calculation parameter sheet, and clarification is needed on their specific applicability and impact on tax calculation (exemption, guarantee, or liability)

Codes C and D are to be found in appendix 6 ([NL](#) / [FR](#)).

The Union codes C43 to C61 are codes that can only be indicated as additional procedures in the context of definitive exemptions.

For codes **C43, C44, and C48 to C61**, IDMS should generate exemption from import duties and VAT, as these codes have a legal basis both in Regulation (EC) No 1186/2009 (on exemption from customs duties) and in Royal Decree No. 7 (on VAT exemption).

For codes **C45 to C47**, only exemption from import duties is possible, as there is no legal basis for VAT exemption. Based on the legal provisions for these codes (specifically Articles 35 to 39 of Regulation (EC) No 1186/2009), these codes will occur only in very rare cases on Belgian declarations for release for free circulation and for consumption.

Union code D30 is a code that can only be indicated as a additional procedure in the context of temporary admission (with full exemption from import duties), based on Article 216 of the UCC DA.

The temporary admission procedure with full exemption from import duties is a suspensive procedure for VAT. The import takes place in the Member State on whose territory the goods are released under this procedure (see Article 23, §4, of the VAT Code). When the goods are re-exported, no import occurs for VAT purposes. No taxable event arises.

Under temporary admission with full relief from duties and charges, no duties or charges are payable when the goods are placed under the procedure, but full security (100%) must be provided for any duties, VAT, and/or excise duties due, unless an exemption is granted under the UCC or other legislation.

- For re-import declarations under **procedure 61 21 with additional procedures 6A9 and F01**, no VAT is currently calculated, and clarification is needed on whether VAT should be paid

Union code F01 can only be used as an additional procedure in the context of returning goods, both for anticipated re-importation (**procedure 6123**) and unanticipated re-importation (**procedure 6110**). The preceding procedure can never be 21.

See points 3 and 4 of this publication: [NL](#) / [FR](#)

When code F01 is indicated, exemption from import duties (**but not VAT**) is granted upon request of the interested party. It should be noted that the importer:

- does not need to be the original exporter;
- must not have remained the owner of the goods.

The legal basis is Article 203 of the UCC.

When using procedure 6121 (re-importation after outward processing), only Union codes B01, B02, or B03 may be used as additional procedures. See page 5 of this table ([NL](#) / [FR](#)).

Previously, national code 6A9 could be linked to Union code B01 on the Single Document when using procedure 61, but at that time B01 had a different description: “Processed products returning to the Member State in which duties were paid.” Under Annex B, however, Union code B01 is used for re-importation after outward processing under Article 260 bis of the UCC, so national code 6A9 can no longer be linked to Union code B01.

Since national code 6A9 no longer has a reason to exist under Annex B, it has been removed.

Note: This list is not exhaustive. If a specific edge case arises that is not covered by the topics in this overview (or below), please send an email to maarten.vanooteghem@minfin.fed.be with the subject line “**PLDA-IDMS: [subject]**”.

SCOPE TO DELIVER AFTER ONBOARDING PERIOD:

Please find the [full MASP-timeframe](#) for a detailed planning.

- E-Globalisations
 - Type Z declarations with a single shipment (transactional declarations) must be submitted in IDMS, while only type Z declarations with multiple shipments (e-globalisation) may temporarily remain in PLDA, until it is developed in IDMS
- Entry into the declarant’s records (IM Z version 2) (EIR message)
 - For now, and until I2 EIDR has been delivered, the EIR message can remain in PLDA, but the declaration must be introduced in IDMS
- Bulk Procedure
 - As a temporary workaround exists, bulk declarations must already be in IDMS