



CUSTOMS DECLARATION SERVICE

Dear customer

The current customs declaration system (CHIEF) is due to be replaced with the Customs Declaration Service (CDS) system. The "switch off" timeline indicated by HMRC is to be made in two phases from:

- 30th September 2022 – import submissions
- 31st March 2023 – export submissions

Expeditors are considering both timelines, however focus must of course be first and foremost on imports.

To prepare for a smooth transition from CHIEF to CDS in September, we, Expeditors International UK Ltd and our customers, will both need to begin planning on the changes. Expeditors will require our customers to ensure they are ready for CDS, and any additional information needed under the CDS tariff requirements to be made available to Expeditors to allow for completion of import declarations.

To start the discussion, this document looks to provide you with links to the HMRC website, where details on CDS requirements can be found. This will allow your business to become CDS ready. This document is also to be used to highlight key areas of difference between CHIEF and CDS declaration datasets.

Your local Expeditors branch representative will be able to discuss the CDS requirements with you and ensure that the necessary details are captured within our SOPs to allow for a smooth transition.

We will also be holding short webinars in the coming months, that will provide an overview of CDS and things to consider should you have any additional questions as you progress through your transition from CHIEF to CDS.

Sincerely

Dave Brumby

Regional Customs Manager Northwest Europe

CHECKLIST OF THINGS TO DO

We have compiled the following information to get you started. Should you have any questions, please refer to your local Expeditors contact

GETTING STARTED

We have prepared a short checklist of requirements that you will need to do. This will enable you to begin planning your businesses transition from CHIEF to CDS.

THINGS TO DO	HOW TO APPLY / INFORMATION TO USE	WHAT WILL YOU NEED / NEXT STEPS
Register for a government gateway account	Click here to register	➤ Register if you haven't already done so before applying for CDS access.
Register for CDS access	Click here to begin your access request for CDS	<ul style="list-style-type: none"> ➤ Government gateway user ID and password ➤ EORI number for GB ➤ Unique taxpayer reference (UTR) ➤ National insurance number (if you are an individual or sole trader) ➤ The date you started your business
Provide updated authority numbers to expeditors (where applicable)	Via your CDS account	➤ Follow the below guidance of what we may require and provide this to your expeditors contact.
Customers claiming duty or vat relief: Provide expeditors with the additional procedure codes.	Additional procedure codes	➤ Provide expeditors with the additional procedure codes.

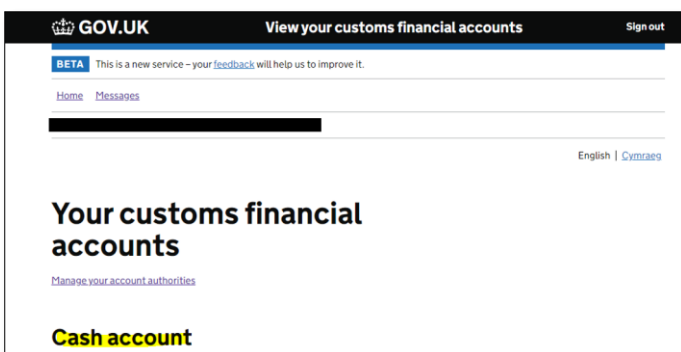
ONCE ACCESS HAS BEEN GRANTED

Once access has been granted to CDS via the government gateway you will be able to do the following.

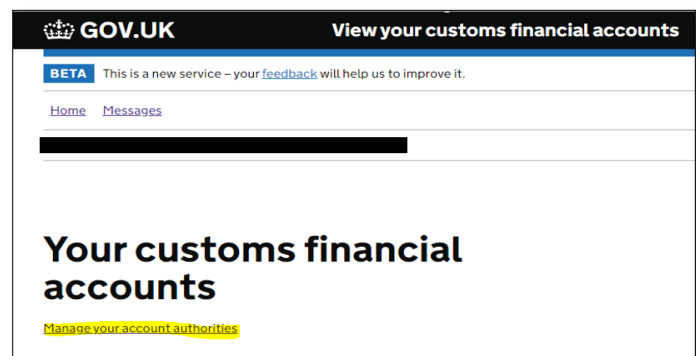
PAYMENTS & DEFERMENTS

Once you have received your confirmation of customer registration for CDS on the government gateway:

This will allow for a specific cash account payment ability and if a deferment account is available, this access will allow for management of that account.



Cash account detail within your Government Gateway account



Deferment authorisation



DEFERMENTS

Register Direct Debits for Deferments

PAYMENTS & DEFERMENTS

- If you are utilising your own deferment account under CDS, you will need to create a new Direct Debit (DO NOT cancel your existing CHIEF Direct Debit). This is done via logging into the GOV website for the business within the financial accounts section.
- If the importer is going to use their CDS Cash account to make payments, then details of that authority number needs to be provided to Expeditors.
- Customers who operate deferment will need to authorise Expeditors to utilise their deferment on a standing basis. The authorisation is undertaken by accessing the GOV account for the trader within the financial accounts section.
- Customers claiming Duty and or VAT relief against available schemes must provide Expeditors with the additional procedure codes required to be declared on the entry. [Please refer to the CDS tariff procedure codes.](#)

AUTHORISATIONS

If you have existing authorisations in CHIEF for the below, they will have new authorisation numbers in CDS.

- CFSP (SDP and EIDR authorisations)
- Inward Processing
- End Use / Authorised Use
- Outward Processing
- Temporary Admission
- Customs Warehousing & Excise Warehousing
- Applicable Guarantee details or where applicable confirmations that waivers exist

Your existing authorisations will have been automatically migrated to CDS. To understand what your authorisation(s) number(s) is for each regime please see this [link](#) for more information

GVMS PORTS AND HAULIER INFORMATION

- Where goods are moving via GVMS ports. Details of the EORI number for the Hauliers or name (if EORI is not known) must be provided to Expeditors to allow for this to be included as an AI statement (code RRS01).



OTHER CONSIDERATIONS

PAYMENTS & DEFERMENTS

- Whether existing customs CPCs are aligned with CDS customs procedures, there is no direct 1-2-1 link between CDS and CHIEF CPC codes. NB. CHIEF CPCs are linked to a goods item whereas CDS procedure codes and additional procedure codes are dependent on circumstances.
- If there are additional parties that need to be declared on that customs declaration in addition to exporter and importer for example buyer and seller. Those details should be shown on commercial invoice paperwork and provided to Expeditors prior to importer clearance submission.
- Ensure Incoterms® are reflected on the commercial invoice and details of additional charges that need including in the customs value are visible to Expeditors at the time of import clearance.
- Documentation and licensing codes currently being declared on CHIEF may have changed; a review of document codes should be made. The [UK Customs tariff](#) indicates whether goods have associated import restrictions against applicable commodity codes. Certain documents or licenses could be required to be declared dependent on product.
- License & certificate / restriction override code (previously CHIEF "LIC99" AI statement) will be introduced within CDS for GB for a limited period. Confirmation that imported goods are not restricted needs to be provided to Expeditors. In turn Expeditors would utilise the document waiver code 999L in DE 2/3 upon the customs declaration within CDS. Expeditors must hold confirmatory evidence within the importer SOP.

HMRC INFORMATION

[CDS tariff procedure codes](#)
[UK customs tariff - commodity codes](#)

OTHER USEFUL LINKS

[Preparing for the Customs Declaration Service](#)
[Customs Declaration Service Communication Pack](#)
[Customs Declaration Service Toolkit](#)
[UK Imports guide - HMRC](#)