

# The new Customs Declarations Service (CDS)



## » Changes you need to be aware of

HMRC are developing a new electronic customs declarations system called the Customs Declaration Service (CDS) in order to accommodate all procedure and process changes to the EU legislation brought by the Union Customs Code. This document will help you prepare for the change to help avoid disruptions and delays.

The customs handling of import and export freight system (CHIEF) has been in use for nearly 30 years, and HMRC has eventually announced its retirement: for **imports on 30 Sept 2022**, and **exports in March 2023**.

The new Customs Declaration Service (CDS) that's replacing it is fundamentally different to CHIEF. Unless you make your own declarations, you won't need additional software for full access to the CDS, but many businesses, including those that use a customs intermediary, such as a freight forwarder or customs broker, will need to make customs declarations on their behalf will need to prepare for the change.

From 1st October, HMRC is moving from paper-based rules on CHIEF, to data processing rules on CDS and CHIEF will no longer accept import declarations. Export declarations will no longer be accepted via CHIEF and the National Export System (NES) from the 31st March 2023.

## Your Essential Checklist for Preparing for the new Customs Declaration Service

In order for your customs broker or freight forwarding agent to use the Customs Declaration Service on your behalf, you need to follow these five steps:

- 1 Register** for a Government Gateway account (*if you do not already have one*)
- 2 Apply** for an Economic Operator Registration and Identification number (*you already have this as you are a current Importer*).
- 3 Register** for the Customs Declaration Service (*this can take up to five working days*)
- 4 Choose** which payment method to use.
- 5 Instruct** your customs broker or agent (*here you add Blacksmith Freight Services and authorise use of your deferment, add Blacksmith EORI GB707914231000*).

Customs Comprehensive Guarantee number is required on all declarations when a deferment account is being used. If you have a deferment account, we will need your CCG number to update our records.

CCG will also be required for Special Authorisations and Procedures, including CFSP and inward processing relief. Special Authorisation and Procedures will also have a CDS specific authorisation number.

CDS payments will reach HMRC via a different electronic pathway and a new guarantee will be required with your bank, because CHIEF to CDS cloning will not be possible on financial transactions. We anticipate a high volume of applications, which is why we recommend that you waste no time in discussing these changes with your bank.

Once registered, you can use CDS to get import VAT statements and certificates, view import and export data, check tariffs, apply for authorisations and, if you have your own account, check duty deferment statements.



## Useful links



HMRC have created various online documents to support traders and provide details of the changes.

» **Customs Declaration Service toolkit**  
<https://www.gov.uk/government/publications/customs-declaration-service-communication-pack/customs-declaration-service-toolkit>

» **Government Gateway registration**  
<https://www.access.service.gov.uk/registration/email>

» **EORI application**  
<https://www.gov.uk/eori/apply-for-eori>

» **Subscribe to the Customs Declaration Service**  
<https://www.gov.uk/guidance/get-access-to-the-customs-declaration-service>

» **Set up a CDS Direct Debit**  
<https://www.gov.uk/hmrc/cds-setup-dda>

» **Authorisation to use deferment approval number**  
<https://www.gov.uk/guidance/apply-for-an-account-to-defer-duty-payments-when-you-import-or-release-goods-into-great-britain#authorise-someone-to-use-your-deferment-approval-number>

» **Apply for a duty deferment account**  
<https://www.gov.uk/guidance/apply-for-an-account-to-defer-duty-payments-when-you-import-or-release-goods-into-great-britain>

» **A toolkit** for businesses detailing the information is required for traders to prepare, this includes CDS Registration, direct debits, trader checklist and declarant checklist.  
<https://www.gov.uk/government/publications/customs-declaration-service-communication-pack>

