

Customs Declaration Service

Have you signed up to the CDS?

If you import goods into the UK, you will need to sign up to the Customs Declaration Service (CDS) if you have not already done so. HMRC are closing their Customs Handling of Import and Export Freight (CHIEF) system. It will be replaced by the CDS.

Key dates

You will not be able to use CHIEF for import declarations after 30 September 2022. Both CHIEF and the National Export System will close for export declarations on 31 March 2023.

This note explains what you need to do to be able to make import declarations using the CDS from 1 October 2022 onwards. The process will depend on whether you use an agent or whether you make declarations yourself.

Nature of the CDS

The CDS is an IT platform for handling import and export declarations. It is a fully electronic system where data is exchanged digitally. The move to CDS will change the way in which declarations are made. Although much of the information that is required is the same, it may need to be input in a different way.

Using an agent or broker

If you use someone else to make declarations on your behalf, such as a customs broker or agent, you will need to check whether they are still using CHIEF to make import declaration. If they are, you will need to follow the steps set out below so that they are ready to move your declarations over to the CDS.

1. Register for a Government Gateway account if you do not already have one. This can be done online on the Gov.uk website.
2. Apply for an Economic Operator and Registration Identification (EORI) number starting 'GB' if you do not already have one. If you already move goods into or out of the UK, you will have one.
3. Register online for the CDS at www.gov.uk/guidance/get-access-to-the-customs-declaration-service. Remember to allow sufficient time as this can take up to five working days. You will need to have your GB EORI number, your unique tax reference, your National Insurance number if you are an individual, your business address and the date you started your business to hand.

4. Choose your payment method. There are various options available, including a duty deferment account, postponed VAT accounting, a cash account, immediate payment by online or telephone banking or by Bacs or CHAPs, an individual guarantee (to cover customs duties on one-off high value imports) or a general guarantee account (which allows you to provide multiple guarantees from the same account). If you opt for a duty deferment account, you will need to set up a new direct debit. You will be able to view your balances and payments on the CDS Financial Dashboard.
5. Provide your customs broker or agent with customs clearance instructions that are compliant with the CDS. You may need to use the CDS Financial Dashboard to set up, check or update which customs agents can use your account. You will also need to tell them your preferred method of payment, and also the incoterms, awareness for all values, the location information and nature of transaction information.

Making your own declarations

If you make your own import declarations rather than using an agent, you will need to follow steps 1 to 4 as above. You will also need to authorise your software provider to make declarations on your behalf.

Before making live declarations, you can road test the system using the Trader Dress Rehearsal service. Once you are ready to make declarations, you will need to ask your software provider to request access to the live service. Detailed guidance can be found on the Gov.uk website.

We can help

Please contact us if you need any help or advice on moving over to the CDS.