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Preparing to move to the Customs Declaration Service

The steps you need to take

Agenda

1. Welcome
2. CHIEF Closure
3. Planning and the Core Journey
 - Pre-Requisites
 - Get Access to CDS
 - Understanding Requirements
 - Method of Payment
 - Testing & Go Live
4. Supporting your move



The Customs Handling of Import and Export Freight (CHIEF) System is closing

HMRC will be closing the Customs Handling of Import and Export Freight (CHIEF) system.

The Customs Declaration Service (CDS) will be the single customs platform.

Services will be withdrawn in two stages:

- After **30 September 2022** import declarations close on CHIEF.
- After **31 March 2023** export declarations close on CHIEF and the National Exports System (NES).



*CHIEF is closing -
Declarants and any
traders they
represent should be
preparing for
their move to CDS
now*



Why CHIEF is Closing

CHIEF has served the UK well, but is nearly 30 years old.

Our IT systems need to be fit for the future.

CDS:

- Is more resilient, reliable, mobile, cost effective and adaptable.
- Is fully compliant with Union Customs Code (UCC) legislation and operates both the UK and EU Trade Tariffs.
- Has the flexibility to grow in line with the Government's ambitious trade plans to have the world's most efficient customs system by 2025.



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*CDS aligns with the
Government's trade
growth agenda and
the 2025 Border
Strategy*



Planning your Move

The time it will take for you to migrate to CDS will depend on the scale/complexity of your business.

You should have received communication from ASM informing you of some of the changes you will need to make to enable your move to CDS. You should have received your CDS-ready software product to enable your move to CDS.

If you make declarations on behalf of others, you should also **be in contact with any traders you represent** to make sure they are preparing for CDS so you can continue representing them.

Key things you need to build into your plans include:

- Timing
- Staged or 'big bang' approach
- Staff training
- Internal system changes
- The number of traders you represent and on what basis (direct/indirect)
- Communications

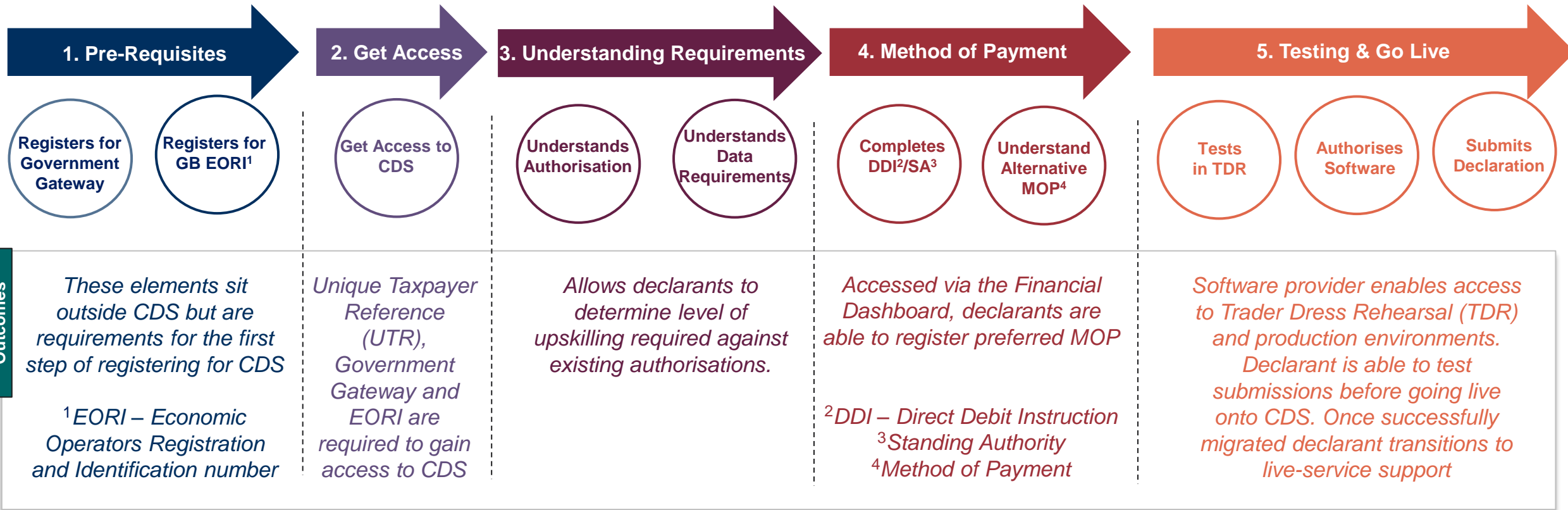


Declarants and any traders they represent should be preparing for their move to CDS now



Migration Journey

There are 5 key stages a trader may need to take to prepare for CDS depending on their specific circumstances.



Stage 2: Get Access to CDS

You will need to log into your Government Gateway account and provide:

- Your **EORI number** that starts with GB.
- Unique Taxpayer Reference (**UTR**).
- The **address for your business** that we hold on our customs records.
- **National Insurance number** (for individuals or sole traders only)
- The **date you started your business**.
- Your **email address**.

Once registered:

- ✓ You will be able to access your Financial Dashboard.
- ✓ You will be able to access the Secure File Upload Service if you need to send HMRC supporting documents, like licences or certificates of origin.
- ✗ Registering doesn't provide access to submit a declaration.



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Go to the 'Get Access to the Customs Declaration Service' GOV.UK page to register



Stage 3: Understanding Data Requirements

Data elements in CDS have replaced CHIEF 'Boxes'.

Within the Union Customs Code the declaration data elements are grouped into **8 sections**.

Data Elements Completion Rules – Header or Item level

Information may only be entered at header level where it applies equally to every goods item, with the exception of: DE 3/39, 8/2 and 8/3.

Information must be entered at item level where:

- it differs for even a single goods item.
- it would result in an incorrect duty calculation if entered at header level, for example, a proportional reduction in air freight charges by gross weight.

Field Format: a: alphabetic n: numeric an: alphanumeric.

Specific Code Lists to Data Element

If the Data Element requires a code, you will need to review [Combined Appendices](#) to identify which codes are accepted by the system within that Data Element.



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CDS is built on the Union Customs Code which is fundamentally different from the Community Customs Code on which CHIEF is based



Stage 3: Navigating the CDS Tariff Declaration Completion Rules

You need to familiarise yourself with the “[Completing import customs declarations](#)” steps to successfully submit an import declaration.

The time involved with this will depend on the scale and complexity of your organisation and any importers you represent.

Step	Source
Identify Declaration Category	Appendix 21
Identify Commodity Code	UK Integrated Online Tariff tool
Identify the Procedure Code	Appendix 1
Identify Additional Procedure Codes	Correlation Matrix & Index List
Identify the Additional Information (AI) Statement codes	Appendix 4
Identify specific Document & References codes	Appendix 5
Prioritising the Appendix 1 and 2 completion rules as having precedence over main DE guide instructions	Navigate the UK Trade Tariff, CDS Volume 3 for Imports



Make sure you're using the correct Tariff Guidance on GOV.UK - [UK Trade Tariff: Volume 3 for CDS](#)



Stage 3: Grouping information on CDS

1. **Message Information** – including Procedure Codes
2. **References** – including message and document references, certificates and authorisations
3. **Parties** – who is involved in making the declaration
4. **Valuation Information and Taxes** – the value of the goods
5. **Dates, Times, Periods, Places, Countries and Regions**
6. **Goods Identification** – codes to identify specific goods
7. **Transport Information** – modes, means and equipment
8. **Other** – statistical and tariff related data and guarantees

*Make sure you're
using the correct
Tariff Guidance on
GOV.UK - UK Trade
Tariff: Volume 3 for
CDS*



Stage 3: Understanding Requirements

Authorisations

The corresponding authorisation decision number must be **declared in DE 2/3** against the appropriate document code. (Rather than Box 44 used in CHIEF).

There are **54 [authorisation codes](#)** covering a wide range of authorisations/approvals.

There are a number of authorisations you can use on CDS, please access GOV.UK for more information.

Any importers (and exporters) using an intermediary will need to be ready to provide CDS compliance clearance instructions once declarations are being made on CDS.

If you're moving from CHIEF, your authorisation number is already set up on CDS



Stage 4: Understanding Methods of Payment



Duty Deferment Account

CDS uses a separate HMRC bank account to CHIEF and a new CDS Direct Debit Instruction (DDI) is required. This should be set up as soon as possible.

CHIEF DDI should not be cancelled – this is to settle outstanding CHIEF payments.

Cash Account

The Flexible Accounting System (FAS) is replaced with new Cash Accounts for CDS declarations. Once registered for CDS **you'll automatically be issued with a cash account.**

Pay funds into your own cash account and authorise your agent to use the account on your behalf.

Immediate payments

You can make a transfer from your bank account by Faster Payments, CHAPS or BACs. You can also use Card Payments or Individual Guarantee.

When you submit a declaration with an immediate payment type specified you will receive back a message with a payment reference (of the form “CDSInnnnnnnnnnnn” where “n” = a numeric digit). This reference should be associated with the payment submitted and will be used to identify that the payment is to clear the specific declaration.

For all methods of payment, you need to use data element DE 4/8.



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All DDA holders must complete a new CDS Direct Debit Instruction for their DDA to be used on the service



Stage 4: Access your Financial Dashboard

Home Messages 1

Apples & Pears Ltd - GB744638982001

Your customs financial accounts

Manage your account authorities

Cash account 1

Account: 77658497001

£318,432.17 available

Updated just now

[View cash account](#) [Top up](#) [Withdraw funds](#)

Duty deferment account 2

! Inaccurate duty deferment balances

If you still make some import declarations through CHIEF, the duty deferment balances shown below may not be up to date.

To get your latest accurate balance you should [contact the duty deferment office \(opens in new tab\)](#).

Account: 8329322

£65,000 available

Account limit: £200,000
Guarantee limit: £150,000
Guarantee limit remaining: £15,000

[View statements](#) [Account details](#) [Top up](#)

General guarantee account 3

Account: 8475938

£63,500 available

Updated just now

[View general guarantee account](#)

Import VAT certificates (C79)

These are certificates of VAT you have paid on your imports to use as evidence on your VAT return.

[View import VAT certificates \(C79\)](#)

Postponed import VAT statements

These are statements of VAT you have postponed on your imports to use as evidence on your VAT return.

[View postponed import VAT statements](#)

Notification of adjustment statements

These are statements of duty charged on an import declaration taken as a security deposit.

Latest statement:

20 to 26 January 2022 - [PDF \(1.1MB\)](#)

[View notification of adjustment statements](#)

Standing authorities and all your Customs, Excise and Import VAT duty payments can be managed via the CDS financial dashboard



1. Cash Accounts



Cash account

Account: 77658497001

£318,432.17 available

Updated just now

[View cash account](#) [Top up](#) [Withdraw funds](#)

Your cash a/c no. to be used after Reference CDSC, e.g. CDSC77658497001

Cash account

£318,432.17 available

Updated just now

[Top up](#) [Withdraw funds](#)

[Can't see a top-up or withdrawal?](#)

Your payments and transactions for the last 6 months

Updated every 24 hours

[Download payments and transactions as CSV](#)

View/ check your statements

Date	MRN	UCR	Declarant EORI	Amount
29 June 2021	Closing balance £318,4			
Transactions				
Withdrawal (to account	20GB56985205359719	2529655942489913150	GB771189784846	-£10.00
Transfer to another Cas	20GB92VT1526241743	1433810356355092563	GB326037543470	-£148.00
Top-up				
28 June 2021	Closing balance £318,5			
MRN	20GB990350TR804P			
25 June 2020	Closing balance £318,307.54			
Transactions				
Top-up				+£10.00
24 June 2020	Closing balance £318,455.54			
Transactions				
Top-up				+£112.04
Top-up				+£112.58
Top-up				+£113.54
Top-up				+£1,100.00
Transfer to another account				-£1,100.00
Transfer to another account				-£112.04

2. Duty Deferment Accounts



Duty deferment account

Inaccurate duty deferment balances

If you still make some import declarations through CHIEF, the duty deferment balances shown below may not be up to date.

To get your latest accurate balance you should [contact the duty deferment office \(opens in new tab\)](#).

Account: 8329322

Duty Deferment A/C No. to be used after Reference CDSD, e.g. CDSD8329322

£65,000 available

Account limit: £200,000
Guarantee limit: £150,000
Guarantee limit remaining: £15,000

[View statements](#) [Account details](#) [Top up](#)

View/ check your statements

View details of your duty deferment account

BETA This is a new service - your [feedback](#) will help us to improve it.

[Back](#)

Details for duty deferment account 8329322

We will only use these details to contact you if there is an issue with this deferment account.

Name	Helen Smith	Change
Address	Green Street London Greater London SW19 7DH	Change
Telephone	020 8273 3322	Change
Fax		Change
Email address	h.green@felt.com	Change

Direct Debit

You can [view your Direct Debit details](#).

3. General Guarantee Accounts

General guarantee account

Account: 8475938

£63,500 available

Updated just now

[View general guarantee account](#)

Check the balance activity on your account for declarations you have made previously

Account: 8475938

General guarantee account

£63,500 available

Using £36,500 of £100,000

Updated just now

Your securities

Listed by date of import.

[Download open securities as CSV](#)

14 July 2021

MRN	20GB921526241SD4389
Expires	8 March 2022
Balance remaining	£9,000.00

13 July 2020

MRN	20GB47790426945962
Expires	17 December 2021

Click the MRN code link to view those security details

3. General Guarantee Accounts



Account: 8475938

Your security

MRN	20GB921526241SD4389
UCR	2529655942489913150
Date of import	14 July 2021
Expires	8 March 2022
Security reason / Tax code	T25
Consignee EORI	GB12345678900
Declarant EORI	GB98765432101
Original charge	£10,000.00
Discharged	£1,000.00
Balance remaining	£9,000.00
Interest charged	£0.00

Security reason / tax code breakdown T25

Tax type	Tax code	Amount
VAT	B00	£2000
Duty	A30	£8000
Excise		



Stage 5: Trader Dress Rehearsal (TDR)

- A free to use service available to anyone planning to use CDS.
- Simulated environment with declaration scenarios behaving as they would in CDS.
- Enables declarants to practice using their software to make declarations, can be used for training.
- Supports submission of imports & export declaration types (except exports dual running), movement messages cancellations and amendments.
- Uses real account data e.g. EORIs and Duty Deferment Account numbers, authorisations and licences in partnership with your supply chain partners to perform end to end submissions.
- Supports submission and processing of additional declaration activities such as movement messages, cancellations and amendments to assure the full scope of declaration scenarios.



*Support for you:
a free to use service
to help with practice
and training before
submitting
declarations on CDS*



Stage 5: Trader Dress Rehearsal (TDR)

- Not for performance testing, is only for validating and assuring declaration processing.
- TDR is not a live service:
 - No inward or outward connections to CDS, CHIEF or any other HMRC systems.
 - Doesn't create legal declarations and no payment is taken.
 - There may be performance difference between CDS and TDR.

*Support for you:
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Stage 5: Trader Dress Rehearsal (TDR)

- Is available 24/7 apart from planned downtime.
- No time limits are placed on usage and the service can continue to be used in parallel to submitting declarations to CDS.
- Support is available 09:00 to 17:00 for incident resolution and service comms.

While not mandatory, we see significant value gained from declarants using TDR



Stage 5: Trader Dress Rehearsal (TDR)

To access TDR you will need access via your software provider who will get this from HMRC.

You will need:

- a GB EORI number for your business.
- authorisations, licences and duty deferment accounts required for CDS.
- knowledge of the UK Trade Tariff and how to make a customs declaration.

Once you are confident that you are ready to submit declarations to CDS you should agree access to the service with your software provider if you haven't already.

*While not mandatory,
we see significant
value gained from
declarants using TDR*



Supporting your move

The CDS [GOV.UK](#) Homepage is where you can find more information about CDS, with dedicated resources on importing, exporting, and finance processes, including:

- The key differences between CHIEF and CDS.
- [Example declarations](#), which provide guidance on how to correctly complete data elements.
- Guidance on using the correct commodity codes and related additional codes.
- Error code guidance, which provide descriptions for every CDS error code.

CDS GOV.UK Guidance is regularly reviewed. Improvements in progress include:

- Layout of the CDS GOV.UK Homepage and Making a Payment pages.
- Addressing gaps including declaration amendment and cancellation.

HMRC is also developing video content about the steps to take to move to CDS and the CDS Trade Tariff.



HMRC continues to listen to the border industry and has already acted on valuable feedback



Supporting your move

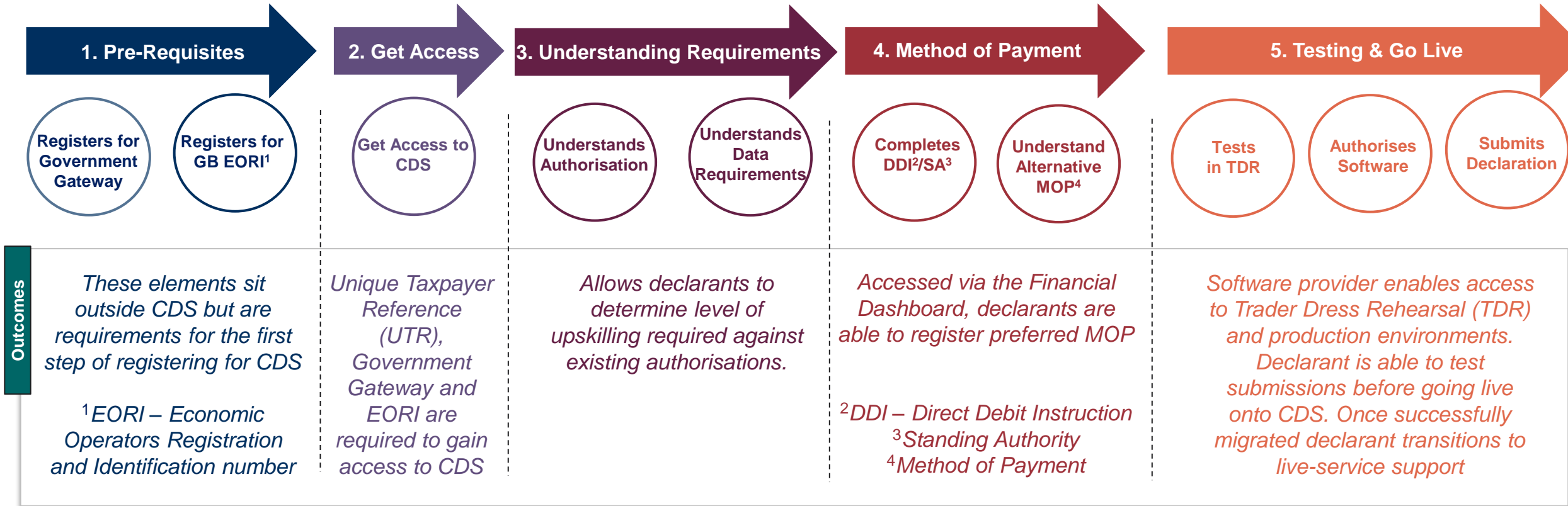
HMRC has listened to declarant feedback, streamlining completion of customs declarations:

- Waiver document code '999L' has been temporarily added into the [UK Tariff](#) for imports and exports movements between GB and RoW so that for controlled and restricted goods not subject to licensing measures, 999L can be applied to a declaration.
- The need to provide additional information where the buyer or seller differ from the importer or exporter has been temporarily removed for GB import declarations.

HMRC continues to listen to the border industry and has already acted on valuable feedback



Migration Journey Recap



Next Steps

The time it will take for you to move to CDS will depend on the scale/complexity of your business. Prepare for your move now.

- If you make declarations on behalf of others, you should **be in contact with any traders you represent** to make sure they are preparing for CDS so you can continue representing them.
- If someone else makes declarations on your behalf, you should **be in contact with your customs broker(s)** to understand their plans.
- [Check out the Sequoia Resource Centre](#)

*CHIEF is closing -
Declarants and any
traders they
represent should be
preparing for
their move to CDS
now*



Thank you

Appendices



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Appendix 1

Getting Access to CDS

Sign in to your Government Gateway



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Sign in

Enter your Government Gateway credentials to sign in. You received these when you created your HMRC online account.

User ID

Password

[Sign in](#)

Problems signing in

- [Trying to file Self Assessment using GOV.UK Verify?](#)
- [Don't have a Government Gateway account](#)
- [Forgotten user ID](#)
- [Forgotten password](#)
- [Get help from HMRC's automated assistant](#)



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[Back](#)

What is your email address?


We'll use this to send you:

- the result of your application to get access to CDS
- updates on changes to CDS declarations and services
- financial notifications, including new statements and direct debit advance notices
- exports notifications

[Continue](#)

The subsequent 3 screens allows you to confirm the email address you entered here.

Select Location & Who you are applying as

 **GOV.UK** **Get access to CDS**

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[◀ Back](#)

Where are you based?

- UK
- Channel Islands or the Isle of Man
- Rest of the world

Continue

[Is this page not working properly?](#)



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 **GOV.UK** **Get access to CDS**

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What do you want to apply as?

- a company
- a sole trader
- an individual
- a partnership
- a Limited Liability Partnership
- a charity, public body or not for profit organisation

Continue

Provide your EORI & Business Details

 **GOV.UK** **Get access to CDS**

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What is your EORI number?

The number starts with GB and is then followed by 12 digits, For example, GB345834921000.

[Continue](#)

[Is this page not working properly?](#)

 **GOV.UK** **Get access to CDS**

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What are your business details?

Registered company name


This is on your certificate of incorporation from Companies House.

Corporation Tax Unique Taxpayer Reference (UTR) number

This is 10 numbers, for example 1234567890. It will be on tax returns and other letters about Corporation Tax. It may be called 'reference', 'UTR' or 'official use'. You can [find a lost UTR number \(opens in a new window or tab\)](#).

[Continue](#)

Provide your Business Address and Validate your Answers

 **Get access to CDS**

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Enter your organisation address

Address line 1

Town or city

Postcode

Country

[Save and review](#)

 **Get access to CDS**

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Check your answers

[Start again](#)

EORI number [Change](#)

Company name [Change](#)

Corporation Tax UTR Number [Change](#)

Organisation address [Change](#)

United Kingdom

Email address

By sending this application you confirm that the information you are providing is correct and complete.

[Send](#)

Confirmation Screens

GOV.UK Get access to CDS Sign out

BETA This is a new service. Help us improve it - send your [feedback](#).

We are processing the application for
[redacted]

Application received by HMRC on 7 October 2019

EORI number: [redacted]

What happens next
We are processing your application to get access to CDS. This can take up to 3 working days. You will need to sign back in to see the result of your application.

Help and support
If you are having problems phone: 0300 322 7067.
Open 8am to 6pm, Monday to Friday (closed bank holidays).
[What did you think of this service?](#)

The next 3 screens allows you to confirm the email address you entered here.

GOV.UK Get access to CDS Sign out

BETA This is a new service. Help us improve it - send your [feedback](#).

Application received for
[redacted]

on 15 January 2020

EORI number: [redacted]

What happens next
We will send you an email to confirm when you have access to CDS. This can take up to two hours.

[Download a PDF with your application details \(53kb\)](#)
[Download a text file with your application details \(12kb\)](#)

[What did you think of this service?](#)

If all of your information matches, you will be registered for CDS.



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Appendix 2

Methods of Payments

Method of Payment

The table below denotes the types of accounts you can use in CDS and how they have changed from CHIEF:

Type of account	Description of change in CDS	Payment Reference	Example	MoP Codes
Duty Deferment Accounts	Direct Debit Instruction	CDSD + Deferment Account Number	CDSD1234567	E: Deferred payment (deferment account) R: Security deposit: deferred payment (deferment account deposit)
Cash Accounts	Cash Accounts will replace the Flexible Accounting System (FAS)	CDSC + Cash Account Number	CDSC12345678912	P: Immediate payment from CDS Cash Account N: Security deposit: immediate payment (CDS Cash Account deposit)
Immediate Payments	CDS Bank Account and Reference Number	CDSI + 12-character reference from the CDS submission	CDSI123456789123	A: Immediate payment in cash B: Immediate payment by corporate credit card C: Immediate payment by cheque H: Immediate payment by electronic credit transfer (faster payment, CHAPS, BACS) M: Security deposit: immediate payment (cash deposit)
General Guarantee Accounts	Can be used to secure deposits for potential liabilities			S: Security Importers general guarantee account (self-representation) T: Security Agent's general guarantee account U: Security: Importers guarantee account – standing authority (direct/indirect representation) V: Security: Importers guarantee account – individual/specific authority (direct/indirect representation)
Individual Guarantee Accounts	Can be used to secure deposits for potential liabilities			Z: Security Importers individual guarantee (e.g., C&E 250)

