



HM Revenue
& Customs

Customs Declaration Service Frequently Asked Questions

September 2022 Update

This document contains frequently asked questions (FAQs) that have been compiled following analysis of customer queries received from recent Customs Declaration Service (CDS) town hall events.

They should be used to assist with the answering of questions relating to the closure of Customs Handling of Import and Export Freight (CHIEF) and the process of moving to the Customs Declaration Service.

Please note that updated questions have been marked with “New”, all other questions have been retained from the previously circulated version of 18-July-2022.

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1. CDS Support Service

(Updated) Where can I go for help?

There are a range of channels available for help, guidance, and assistance.

To practice submitting import declarations using your software of choice on a free to use practice environment, you can access Trader Dress Rehearsal (TDR) on a 24/7 basis, except for planned maintenance. If you have a problem that doesn't relate to third party software whilst using TDR, you can email your query, giving the context, impact, and urgency, to: TDRcommunications@hmrc.gov.uk

If you encounter issues when attempting to submit an import declaration in CDS or have technical queries in relation to inputting an import declaration, you can get support via the CDS Operations mailbox: cds.operations@hmrc.gov.uk.

If your declaration requires a documentary check ahead of clearance and you encounter difficulties, please contact National Clearance Hub (NCH). NCH is HMRC's dedicated 24/7 helpline for declarations requiring further checks prior to clearance, to ensure these goods can continue to move whatever time of the day. To find information on NCH, go to: <https://www.gov.uk/government/organisations/hm-revenue-customs/contact/national-clearance-hub>

(New) Where can I go for help if I have a Government Gateway issue?

For Government Gateway issues, you should use the 'get help' links on the pages within the digital services. These queries are directed to the Digital Technical Support Team via email to help with any technical issues. You will find the 'get help' link once you are signed into your account. If you need help with signing in, then you can also visit the links under the 'problems signing in' section of the landing page for the log in. To find information on help and support on the Government Gateway, go to: <https://www.gov.uk/guidance/problems-using-government-gateway>.

(New) Where can I go for help if I have a Cash Account issue?

In the case that your Cash Account is not working, please email the Cash Account inbox at: customsaccountingrepayments@hmrc.gov.uk with the subject heading 'CDS'. You should provide your Cash Account Number and the team will look into this for you and advise. You will receive a response within 1-2 days, if not sooner. Alternatively, you can phone the team on 0300 3227064.

2. Customs Handling of Import and Export Freight (CHIEF) Timeline

When is CHIEF closing?

The CHIEF system will close in two phases:

Phase one: Import declarations will close on CHIEF after 30 September 2022.

Phase two: Export declarations will close on CHIEF and the National Exports System after 31 March 2023.

You should move to the Customs Declaration Service (CDS) for imports as soon as possible. To find information on transitioning from CHIEF to CDS and what you need to prepare, go to: <https://www.gov.uk/government/publications/customs-declaration-service-communication-pack/customs-declaration-service-toolkit>

3. **CHIEF Badges**

Will I require a new port badge similar to the CHIEF badge?

CDS does not require badges to access the service in the same way CHIEF does. This is a commercial decision for the Community System Provider (CSP), and we recommend that you speak with your CSP to understand any specific requirements they may have.

4. **CDS Software**

(Updated) Do I need software to submit a declaration?

To submit a declaration on CDS you can either procure software to make declarations yourself or use a customs broker.

To find information on Software Providers, go to: <https://www.gov.uk/guidance/list-of-software-developers-providing-customs-declaration-support>.

To find information on customs intermediaries, go to:

<https://www.gov.uk/government/publications/hmrc-brex-it-transition-communications-resources/things-to-consider-when-you-appoint-a-customs-intermediary>.

Do I need CDS software if my customs clearance is done by a broker?

If you are using a third party, such as a broker, to submit declarations on your behalf you will not require CDS software. If you choose to self-declare you will need CDS software.

To find information on how to get access to CDS, go to: <https://www.gov.uk/guidance/get-access-to-the-customs-declaration-service>.

What does a trader who uses an agent/broker need to do to be ready for their declarations to be made on CDS?

There are five key steps for traders you represent to take to prepare for their declarations to be made on CDS. For anyone with a duty deferment account (DDA) they must set up a new Direct Debit Instruction (DDI) for their DDA to be used on CDS. To find information on what a trader needs to do, go to: <https://www.gov.uk/government/publications/customs-declaration-service-communication-pack/trader-checklist-moving-to-the-customs-declaration-service>.

To find information on what the broker / agent needs to do, go to:

<https://www.gov.uk/government/publications/customs-declaration-service-communication-pack/declarant-checklist-moving-to-the-customs-declaration-service>.

(New) Can I check the CDS customs entry status if it's been submitted by a third party?

You cannot review a declaration that you did not submit yourself. When using the Customs Declaration Service (CDS) or the Trader Dress Rehearsal (TDR), the declarant is the one that can view the details of an entry.

(New) Is there a list of CDS Software Providers available on GOV.UK?

If you don't have a software provider, you should find one as soon as possible. To find a list of 'CDS ready software providers', go to: <https://www.gov.uk/guidance/list-of-software-developers-providing-customs-declaration-support>.

5. Government Gateway & Economic Operators Registration and Identification (EORI) number

(New) I already have an Economic Operators Registration and Identification (EORI) number, do I need to get a new one?

You will not need to get a new EORI number providing your business circumstances have not changed. Examples of changes in business circumstances include registering or de-registering for VAT. To find information on how to report a change of circumstances or get further help with your EORI number, go to: <https://www.gov.uk/eori/get-help-or-report-a-change-of-circumstances>

(New) Will it cause a problem if I change my Economic Operators Registration and Identification (EORI) number at the same time I plan on moving to CDS?

A change in an Economic Operators Registration and Identification (EORI) number is not recommended unless essential to register for VAT, de-register for VAT or if you're involved in an acquisition or merger which moves you between VAT groups. The Customs Declaration Service (CDS) will support an EORI number change but please ensure you change your EORI number before you migrate to CDS to avoid any complications arising. You should contact the EORI team support mailbox - ISBC.eoricontract@hmrc.gov.uk - and provide details of your planned change so the team can ensure changes are implemented and co-ordinated appropriately.

Please note that changes can potentially take several days to complete.

To find information on EORIs, go to: <https://www.gov.uk/eori>.

(Updated) Can only one EORI number be linked to a Government Gateway user ID?

You cannot apply for more than one EORI number using your Government Gateway user ID. To find information on how to apply for an EORI number, go to: <https://www.gov.uk/eori>.

(Updated) I have multiple EORI numbers managed under the same duty deferment account do I need to subscribe to CDS multiple times?

This will depend on how your group operates. To ensure your duty deferment account is active and managed, you only need your group EORI number to subscribe to CDS.

Any other EORI numbers within your group will need to be subscribed if you actively use that EORI number within declarations, whether as a declarant or importer.

If multiple EORI numbers held within the group are used within customs processing and an agent(s) is making the declarations to CDS we strongly recommend you also subscribe to CDS for the additional EORIs. If you are self-declaring, the EORI number must be subscribed to CDS.

This ensures the EORI number is valid for use within CDS and can be validated in a declaration. It also ensures that the Importer EORI number has access to other functionality, such as visibility of VAT statements/certificates where you have been cited as the Importer and access to post-clearance processing to cater for both over and under payments.

(New) Is any authority required to be granted for a third party to use an Economic Operators Registration and Identification number?

No authority is required for a third party to use an Economic Operators Registration and Identification (EORI) number on behalf of the trader.

A third party cannot act on your behalf without written instructions from you. The instruction must show whether they're acting for you directly or indirectly. HMRC will only ask for evidence of the authorisation if we need it. You should keep a record of who you have provided your EORI number to. To find information on what you need to consider before getting someone to deal with customs for you, go to: <https://www.gov.uk/guidance/check-what-you-need-to-consider-before-getting-someone-to-deal-with-customs-for-you#decide-how-theyll-act-for-you>.

(New) What is a Unique Taxpayer Reference (UTR) and where can I find a lost UTR number?

A Unique Taxpayer Reference (UTR) is an HMRC provided unique number used to track tax records. You'll automatically be sent a Unique Taxpayer Reference (UTR) when you register for Self-Assessment or set up a limited company. You can find your UTR on previous tax returns and other documents from HMRC. For example, on notices to file a return or payment reminders.

To find information on how find your UTR, go to: <https://www.gov.uk/find-lost-utr-number>.

(New) Can I subscribe to CDS if I do not have a Unique Taxpayer Reference (UTR) number?

The Customs Declaration Service (CDS) will accept traders from countries outside Great Britain with only their name and address when they subscribe to CDS. If you do not hold a Unique Taxpayer Reference (UTR), you must still have a EORI number starting with GB as you will require an EORI number to submit declarations to CDS. Non-GB EORI numbers are currently not accepted by CDS. If an EORI number starting with GB is not held, a customs broker will be needed to make the declaration on their behalf, or a EORI number starting with GB will need to be obtained prior to the declaration being made.

For more information on how to obtain an EORI number, please visit the 'Get an EORI number' page on the GOV.uk website. (<https://www.gov.uk/eori>).

For more information on how to subscribe to CDS, please visit the 'Subscribe to the Customs Declaration Service' page on the GOV.uk website. (<https://www.gov.uk/guidance/get-access-to-the-customs-declaration-service>)

(New) What happens if I register more than once to the Government Gateway user ID?

If you have registered more than once, it's possible to have more than one Government Gateway user ID but you cannot have a duplicate subscription to the Customs Declaration Service (CDS). For example, if you subscribed to CDS on an account and then created a new account in error you would not be able to re-subscribe to CDS on the new account.

To find help and support for issues concerning Customs Declaration Service submissions, go to: <https://www.gov.uk/guidance/get-access-to-the-customs-declaration-service>

6. Subscribing to Customs Declaration Service

(Updated) What does subscribing to Customs Declaration Service (CDS) give me access to?

By subscribing to CDS you will have access to the customs financial accounts which allows you to view your individual financial accounting information and set up a new Direct Debit

Instruction (DDI) or standing authority. To find information and to view your financial accounts, go to: <https://www.tax.service.gov.uk/customs/payment-records>.

(Updated) Where do I go to subscribe to CDS and how long do I have to wait to get access?

To find information on how to get access to CDS go to: <https://www.gov.uk/guidance/get-access-to-the-customs-declaration-service>.

Once you have subscribed to CDS, you should be able to access CDS within 2 hours. However, it is advised that you wait for the email confirmation before accessing the service for the first time as it can take up to 5 days if HMRC need to make more checks.

At this point, you will be able to access your customs financial accounts which will provide you with all the information related to the financial aspects of imports, e.g., methods of payment selected.

(Updated) Do importers and exporters need to subscribe to CDS if they use a broker/agent or software provider to complete their declarations?

All traders need to subscribe to CDS even if they are using a broker/customs agent or software provider to submit their declarations.

By subscribing to CDS, you will have access to the customs financial accounts which allows you to view your individual financial accounting information and set up a new Direct Debit Instruction (DDI) or standing authority.

To find information on how to get access to CDS, go to: <https://www.gov.uk/guidance/get-access-to-the-customs-declaration-service>.

Does a company need to be Authorised Economic Operator (AEO) registered to access CDS?

You do not need to be AEO registered to access (CDS). To find information on how to access CDS, go to: <https://www.gov.uk/guidance/get-access-to-the-customs-declaration-service#how-to-subscribe>.

7. Administration rights to CDS

How can multiple team members have access to CDS?

For multiple team members to have access to CDS customs financial accounts, you will need to give user/administrator access to your Government Gateway user ID via the 'manage account' function. Within this function, there are options to specify the amount of access for each user. Adding a 'standard user' allows you to add a user with restricted access, meaning they will only be able to access the service required to them through their Business Tax Account login.

They will not be able to access any enrolments not assigned to them. Adding an 'administrator' means the specified user will have full access rights, will be able to assign other enrolments to themselves, and can add/remove other users. To find information on how to manage users, go to: <https://www.gov.uk/government/publications/use-hmrcs-business-tax-account/use-hmrcs-business-tax-account#adding-a-team-member>.

As an account administrator, can I change the administration rights?

To find information on how to give access to other team members, add/delete team members and allocate the necessary authorisations on a business tax account once set up on CDS, go to: <https://www.gov.uk/government/publications/use-hmrcs-business-tax-account/use-hmrcs-business-tax-account>

To change the email address used for CDS communications, go to <https://www.gov.uk/guidance/manage-your-email-address-for-the-customs-declaration-service>.

If you have set up an account and wish to transfer the administration to someone else, please do not share your details. We recommend a new account to be made for the correct person and for the old account to be deleted.

(New) Do I need to have administration rights in order to access the customs financial accounts?

Any login to the Government Gateway can access the customs financial accounts as long as there is a subscription to the Customs Declaration Service (CDS) linked to it. For larger traders that require multiple logins, it is expected that an admin will allocate the subscription rights to other Government Gateway users, but you don't need to be an admin to access the accounts. To find information and to view your customs financial accounts, go to: <https://www.tax.service.gov.uk/customs/payment-records>

8. **Authorisations**

Where can I find a list of authorisation codes to use in CDS?

To find the list of 54 codes which identify the type of customs authorisation held, go to: <https://www.gov.uk/government/publications/authorisation-type-codes-for-data-element-339-of-the-customs-declaration-service>

Please note that each of the 54 authorisations types may have slightly different criteria and requirements and may have a separate application process. If you require an additional authorisation status or do not know your authorisation reference, you can contact the CITEX team at leeds.citexarteam@hmrc.gov.uk for support.

Is Customs Freight Simplified Procedures (CFSP) available in Customs Declaration Service?

Customs Freight Simplified Procedures (CFSP) is available in CDS. To find information on how to apply for authorisation, go to: <https://www.gov.uk/guidance/using-simplified-declarations-for-imports>.

9. **Controlled and Restricted Goods**

(New) What's the definition of controlled and restricted goods?

'Restricted goods' refer to goods such as plant or animal products, high-risk food or feed, medicines, textiles, chemicals or firearms. There are special rules, and you may need to get licences or certificates if you are importing these types of goods.

'Controlled goods' are goods regulated through a system of export licensing and include military items, dual-use items (items with both civil and military uses), firearms, items that can be used for torture or capital punishment or goods subject to trade sanctions.

To find information on the list of goods with restrictions, go to Step 4 of importing goods into the UK: <https://www.gov.uk/import-customs-declaration>. In order to check whether you need a licence or certificate for your goods, please go to Step 5.

To find more information on controlled goods, go to: <https://www.gov.uk/guidance/import-controls>.

(New) How will the migration to CDS impact the import of restricted items into GB

In the Customs Declaration Service (CDS) importing restricted goods will be controlled broadly in line with CHIEF. However, the CHIEF 'LIC 99' functionality is not available in CDS. Document code 999L has been temporarily introduced into CDS to cover exemptions from certain measures, but other documentation requirements may still apply to the commodity code used on the declaration to satisfy Tariff requirements and pass validation.

To find information on the list of goods with restrictions, go to Step 4 of importing goods into the UK: <https://www.gov.uk/import-customs-declaration>. To check whether you need a licence or certificate for your goods, please go to Step 5.

Controlled items will need to be declared with the appropriate document code in Data Element (DE) 2/3. To find information on document codes, go to: <https://www.gov.uk/government/publications/cds-uk-trade-tariff-volume-3-import-declaration-completion-guide/group-2-references-of-messages-document-certificates-and-authorisations>

(New) If I use a Customs Freight Simplified Procedures (CFSP) to import into a customs warehouse, which goods are considered Controlled Goods?

If you use the Simplified Customs Declaration Process (SCDP), which was previously known as Customs Freight Simplified Procedures (CFSP), when making a simplified frontier declaration you must enter restricted goods on your declaration as controlled. You'll need to present your licence or certificate to release your goods. You must also treat the following goods as controlled if you use simplified declarations:

- agricultural Policy goods
- excise goods
- unmanufactured tobacco, not stemmed or stripped
- unmanufactured tobacco, partly or wholly stemmed or stripped
- tobacco refuse

Controlled items will need to be declared with the appropriate document code in Data Element (DE) 2/3. To find information on the relevant document codes, go to: <https://www.gov.uk/government/collections/data-element-23-documents-and-other-reference-codes-of-the-customs-declaration-service-cds>

You need to register as an importer if you import goods such as plant or animal products, high-risk food or feed, medicines, textiles, chemicals or firearms. To find up to date information on the list of controlled items, go to Step 4: <https://www.gov.uk/import-customs-declaration>. Step

5 also provides more detail on the special rules and licences/certificates required for importing the different controlled items.

For further guidance on SCDPs, go to: <https://www.gov.uk/guidance/using-simplified-declarations-for-imports>.

10. CDS Declaration and Customs Clearance Request Instructions

(New) Is CDS based on the UCC rules?

The Customs Declaration Service (CDS) is based on the Union Customs Code (UCC) and Data Integration and Harmonisation rules as interpreted and implemented by UK law, retained legislation and tailored for UK IT system requirements. The CDS Declaration and Customs Clearance Request Instructions detail the declaration completion requirements for application of the rules applicable, and for the implementation of the UCC.

For more information on CDS and its implementation of the UCC, go to: <https://www.gov.uk/government/publications/customs-declaration-completion-requirements-for-great-britain>.

(New) What are the differences between CHIEF and CDS?

There are some key differences between how you make declarations on the Customs Declaration Service (CDS) compared to those made on Customs Handling of Imports and Exports Freight (CHIEF).

To find information on these differences, go to: <https://www.gov.uk/government/publications/customs-declaration-service-communication-pack/key-differences-between-chief-and-the-customs-declaration-service>.

(New) Is there a document available on GOV.UK that compares the Box numbers in CHIEF to the Data Elements in CDS?

While boxes and data elements perform similar functions, they are not 'like for like'. In CHIEF, up to 68 boxes are completed for imports, with 45 boxes typically completed for exports. In the Customs Declaration Service (CDS), you may need to complete up to 76 data elements for imports and 65 for exports, depending on the type of declaration and situation. A single box in CHIEF may contain several pieces of information; in CDS, the same information may now be separated into specific data elements. For example, when making a declaration using CHIEF, the Declarant/Representative information is entered in Box 14. In CDS, this information is broken down over five Data Elements. Please note CHIEF codes do NOT work on CDS, meaning that the data you used to enter in CHIEF is not valid in CDS, the codes have changed.

To find information on how Data Element Groups relate to the previous Boxes, go to: <https://www.gov.uk/government/publications/cds-uk-trade-tariff-volume-3-import-declaration-completion-guide>.

(New) Are CHIEF commodity codes different in CDS?

CHIEF codes are different to the Customs Declaration System (CDS) codes. To find information on how commodity codes and related additional codes affect what is needed on an import declaration in CDS, go to: <https://www.gov.uk/guidance/using-commodity-codes-and-related-additional-codes-in-the-customs-declaration-service>.

(New) Where can I find the list of commodity codes and procedure codes for CDS?

To find the appropriate commodity codes which are accepted by the Customs Declaration Service (CDS), go to: https://www.trade-tariff.service.gov.uk/find_commodity.

To find the relevant Procedure Codes which can be used in CDS, go to: <https://www.gov.uk/government/publications/appendix-1-inventory-imports-de-110-requested-and-previous-procedure-codes>.

To find the relevant Additional Procedure Codes which can be used in CDS, go to: <https://www.gov.uk/government/publications/appendix-2-de-111-additional-procedure-codes-of-the-customs-declaration-service-cds/appendix-2-de-111-additional-procedure-codes-introduction-and-index-list>.

(New) What are the differences between the Procedure Codes in CHIEF versus CDS?

Customs procedure codes (CPCs) in CHIEF consist of a 7-digit fixed CPCs for each goods item. The Customs Declaration Service (CDS) codes are split into two parts; a single 4-digit Procedure Code combined with up to 99 3-digit Additional Procedure Codes (APCs) for a single goods item.

To find the relevant Procedure Codes which can be used in CDS, go to: <https://www.gov.uk/government/publications/appendix-1-inventory-imports-de-110-requested-and-previous-procedure-codes>.

To find the relevant Additional Procedure Codes which can be used in CDS, go to: <https://www.gov.uk/government/publications/appendix-2-de-111-additional-procedure-codes-of-the-customs-declaration-service-cds/appendix-2-de-111-additional-procedure-codes-introduction-and-index-list>

(New) Can the VAT ratings for each commodity code be downloaded as a CSV file?

HMRC currently do not provide a document that allows traders to compare VAT ratings against commodity codes. The UK Integrated Online Tariff tool allows traders to find commodity codes for imports into or exports out of the UK, find the taxes and duties that apply to those imports and find out which certificates and licences apply to the import of your goods.

To access the UK Integrated Online Tariff tool, go to: <https://www.gov.uk/trade-tariff>.

(New) Where can I find the location codes I can use in CDS?

To find information on location codes, go to: <https://www.gov.uk/government/collections/goods-location-codes-for-data-element-523-of-the-customs-declaration-service>

(New) Do I need to submit multiple declarations against a single shipment if multiple customs import types are needed?

The use of multiple declarations against a single shipment apply in both CHIEF and CDS. You cannot combine goods across different procedure codes such as Inward Processing and Free Circulation. For example, if goods are imported to Inward Processing, but a small amount of the consignment is released to Free Circulation, two declarations will be required.

(New) Is it possible to use the same document code for a multi-line declaration?

A document code will normally be required to satisfy each measure on a commodity code. The description and status code should be appropriate to each document code being declared in Data Element (DE) 2/3. To find information on DE 2/3, go to:

<https://www.gov.uk/government/publications/data-element-23-documents-and-other-reference-codes-union-of-the-customs-declaration-service-cds>

(New) Is the “CDSI” reference number put on header or item level?

You should never populate the Customs Declaration Service (CDS) Immediate Payment reference (identifiable by the CDSI prefix) within the declaration itself. It is provided by CDS back to you and used when making a payment via your bank or the HMRC card payment gateway. In this case, the concept of header or item level is not relevant. To find information how CDSI reference is used, go to: <https://www.gov.uk/guidance/pay-for-imports-declared-using-the-customs-declaration-service>.

(New) Do I need to declare all the countries of routing?

The countries of routing should be provided to the extent known. In relation to Data Element (DE) 5/18 Countries of Routing, you can declare up to 99 country codes. For the declaration you must identify in a chronological order, the countries through which goods will be routed between the country of original departure and final destination.

This should also include, the country of original departure, as declared in DE 5/14 (country of dispatch/ export); and the destination of the goods, as declared in DE 5/8 (country of destination).

To find information on country codes, go to:

<https://www.gov.uk/government/publications/country-codes-for-the-customs-declaration-service>

(New) If I have a shipment with multiple items which are packed into boxes, do I need to declare the number of items or do I need to declare the number of boxes?

Packages and Description of Goods must be declared in Data Element (DE) 6/10 in the Customs Declaration Service (CDS). You must provide the number of packages that make up the consignment covered by the declaration based on the smallest external packing unit. In this scenario, that would be the number of individuals at items level.

To find information on how to complete Data Element (DE) 6/10, go to:

<https://www.gov.uk/government/publications/cds-uk-trade-tariff-volume-3-import-declaration-completion-guide/group-6-goods-identification#data-element-6-10>

(New) Are there any changes to how Freight Charges and Value Added Tax (VAT) Value Adjustments are going to be processed?

Freight Charges and VAT Value Adjustments, additions and deductions for both duty and VAT will now be declared in Data Element (DE) 4/9 on the Customs Declaration Service (CDS). To find information on VAT Value Adjustments, go to:

<https://www.gov.uk/government/publications/cds-uk-trade-tariff-volume-3-import-declaration-completion-guide/group-4-valuation-information-and-taxes#data-element-4-9>.

In CDS there is no longer a freight apportionment indicator. The freight addition and deduction codes are split to allow the declarant to decide if they want the freight charges apportioned across the declaration items by value or mass. Also, where air-freight

apportionment is made, this is now done using the airport code entered in DE 5/21 and a corresponding VAT adjustment of either AR, AS, BR and BS in DE 4/9. To find information on air-freight apportionment, go to: <https://www.gov.uk/government/publications/cds-uk-trade-tariff-volume-3-import-declaration-completion-guide/group-5-dates-times-periods-places-countries-and-regions#data-element-5-21>.

(New) When can I use the Document Code 999L?

Document code 999L can be used on imports and exports movements between Great Britain and countries outside Great Britain to satisfy Tariff measure requirements on potentially Controlled and Restricted goods where the declarant has confirmed that the goods are not subject to the licencing requirement (i.e., you do not need a licence to import or export your goods).

999L is not a Union Customs Code (UCC) permitted code and cannot be used for imports or exports relating to Northern Ireland (NI).

To find information on the 999L waiver code, go to:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1047181/Tariff-supplement.odt.

(New) How long will the 999L waiver code be available for?

With effect from 7 February 2022 document waiver code 999L may be entered in Data Element (DE) 2/3 to satisfy certain Tariff measures for goods imported or exported from GB.

This code is available for use until 30 September 2023.

To find information on the 999L waiver code, go to:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1047181/Tariff-supplement.odt.

(New) Is it mandatory to fill the Reference and Status field in Produced documents when we are using the document waiver code 999L?

When using code 999L the document reason field must be completed with "CDSWAIVER". No document status code or reference should be declared with 999L.

To find information on the 999L waiver code, go to:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1047181/Tariff-supplement.odt.

(New) How do we use Harmonised System Codes on CDS?

The Harmonised System (HS) is used to classify your goods and check they meet the rules of origin. It is an internationally standardised system of description and numbers and forms the first part of the 10-digit commodity code used to classify goods when importing them into the UK and the first part of the 8-digit commodity code used to classify goods when exporting from the UK, which is entered in Data Element (DE) 6/14.

To find information on using the Harmonised System, go to:

<https://www.gov.uk/guidance/using-the-harmonised-system-and-product-specific-rules-for-trade-between-the-uk-and-eu>.

To find information on how to input Harmonised System codes, go to:

<https://www.gov.uk/government/publications/cds-uk-trade-tariff-volume-3-import-declaration-completion-guide/group-6-goods-identification#data-element-6-14>.

To find information on Harmonised System Nomenclature (HSN) and the correlation of commodity codes from the 2021 Tariff to the 2022 Tariff, go to: https://www.trade-tariff.service.gov.uk/help/cn2021_cn2022

(New) Is the buyer data required on CDS?

Until 30th September 2023, HMRC are temporarily removing the need for you to complete the buyer/seller field on the CDS declaration where the 'Buyer/Seller' differs from the 'Importer/Exporter' for import declarations for goods imported from countries outside Great Britain into Great Britain (GB). This will remove the need for additional information, making it quicker and simpler for you to submit this type of declaration. You should however continue to hold this information, where multiple Buyers/Sellers are involved, within your own records and make available to HMRC on request.

For GB declarations there is currently an easement on the requirement of providing buyer and seller details. Please see the GB Tariff Supplement (Buyer/Seller Simplification - Page 28) for more information:

<https://www.gov.uk/government/publications/customs-declaration-completion-requirements-for-great-britain>

For imports into Northern Ireland, Buyer/Seller information will still be required, with the seller only needing to be declared if they are different from the declared exporter.

(New) Is there is a downloadable version of the CDS Declaration and Customs Clearance Request Instructions?

There is no one document that contains the Customs Declaration Service (CDS) Declaration and Customs Clearance Request Instructions guidance. You can refer to the CDS Customs Clearance instructions for imports here: <https://www.gov.uk/government/publications/cds-uk-trade-tariff-volume-3-import-declaration-completion-guide>

To find information on guidance, codes and procedures to use when importing or exporting goods when using CDS, go to: <https://www.gov.uk/government/collections/uk-trade-tariff-volume-3-for-cds--2>.

(New) What is the maximum number of items the Customs Declaration Service allows on a declaration?

Currently the Customs Declaration Service (CDS) can handle up to 99 items on a declaration.

(New) When will 999 Line Items be available on CDS?

HMRC is committed to supporting declarations with 999 goods items as required by the Union Customs Code.

To be confident of supporting Customs Declaration Service (CDS) declarations with more than 99 goods items, requires a system enhancement which is subject to performance testing to ensure any new functionality does not impact system performance levels.

Although the CDS live service is performing within agreed SLAs, our priority is system stability and performance at existing CHIEF volumes. This enables us to support migration from CHIEF to CDS and provide assurance in CDS's ability to handle the total number of declarations that are planned to be processed before the CHIEF service closes at the end of March 2023.

Further enhancements to functionality and performance such as 999 goods items will be planned in future 2023/24 CDS Service Releases.

(New) How will we arrive pre-logged entries via Goods Vehicle Movement Service (GVMS)?

Goods Vehicle Movement Service (GVMS) will arrive the Customs Declaration Service (CDS) entries automatically when the haulier notifies departure of the vessel in GVMS. If this process does not successfully progress, the declaration can be arrived by the trader/agent/declarant under the same process they would use for a Non-Inventory Linked Port (NILP) - submitting a Goods Presentation Notice (GPN) to CDS. How this is done in each individual piece of software is unique and you will need to consult your software provider for the relevant instructions.

To find information on registering to GVMS, go to: <https://www.gov.uk/guidance/register-for-the-goods-vehicle-movement-service>.

(New) What is the Agent Notify Goods Arrival equivalent on the Customs Declaration Service?

If you need to manually arrive the declaration in Customs Declarations Service, this needs to be done through your software. You can do this by amending the declaration from a pre-logged type (IMD) to an arrived type (IMA) in Data Element 1/1.

If you cannot do this, you will need to submit a replacement arrived import entry which matches your pre-logged entry. You may withdraw the pre-logged entry after replacing it with an arrived entry. The original declaration will cancel automatically after 30 days of submission if it is not arrived.

If the vehicle reference number was not known at the point the declaration was submitted, it can be added up until this point.

To find information on using the Agent Notify Goods Arrival (ANGA) equivalent on CDS, go to: <https://www.gov.uk/guidance/manually-arrive-your-goods-in-the-uk> .

11. Method of Payments

(New) Can I use more than one Method of Payment per declaration submission?

Only one method of payment per import declaration can be used with the following exceptions:

General Guarantee Account: this is used for Security Deposits only and can be combined with a DDA so that the outright liabilities are collected via deferment and the deposits secured against the guarantee account. To find information on how to use your General Guarantee Account, go to: <https://www.gov.uk/guidance/using-your-general-guarantee-account>

Postponed VAT Accounting: CDS allows businesses to use postponed accounting to account for its import VAT. For example, if a business currently operates a DDA and PVA in CHIEF, they will be able to do the same in CDS. To find information on when you can account for import VAT on your VAT Return, go to: <https://www.gov.uk/guidance/check-when-you-can-account-for-import-vat-on-your-vat-return>.

You can also find more information in the 'Customs Declaration Service Finance Guide' https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/930057/8119_CDS_Finance_Factsheet_v4_accessible.pdf.

(New) Do I need to set up a new method of payment for the Customs Declaration Service?

You will not need to set up a new method of payment when subscribing to the Customs Declaration Service (CDS). Cash Accounts will be allocated to each trader automatically and duty deferment accounts (DDAs) on CHIEF will be transitioned over to CDS but will require a new Direct Debit Instruction (DDI) set up for them.

To find more information on each method of payment available in CDS, go to:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/930057/8119_CDS_Finance_Factsheet_v4_accessible.pdf

12. Cash Accounts

How can I access my importer's Cash Account?

To find information on how the CDS Cash Account works, when it can be used and which type of customs charges can be used to pay, go to: <https://www.gov.uk/guidance/use-a-cash-account-for-cds-declarations>.

If I use a Cash Account with insufficient funds, will the declaration be rejected?

If a cash account has insufficient funds, the declaration will not be rejected but the coverage will show as insufficient.

Once a declaration is in a status of accepted, the Method of Payment can't be amended. A 'DMSCPI' notification will be sent informing you that there are insufficient funds to clear the declaration. You will then need to make a payment into the cash account to provide sufficient coverage. Once the cash account payment is cleared, making sufficient funds available, the declaration will clear automatically.

To find information on how to pay into or top up your cash account, go to:

<https://www.gov.uk/guidance/paying-into-your-cash-account-for-cds-declarations>.

(New) Why is my payment entry not showing on my Cash Account?

If the entry has been set up correctly to clear by Cash Account and the funds are available when the entry was accepted (and there are no customs controls outstanding), then the entry should clear automatically by taking the funds from the Cash Account. If the relevant information for the Cash Account has not been included in the correct Data Elements (DE), or the Cash Account balance was inadequate when the entry was accepted, the funds may not clear.

If the entry has not cleared, it may have sent an accounting failure notification and a DMSTAX notification with an Immediate Payment reference (starting with CDSI). In this case, an immediate payment would need to be made quoting the CDSI payment reference instead. Alternatively, the entry would need to be cancelled and re-submitted. Please ensure that the EORI number linked to the Cash Account is included in the Guarantee Reference field (DE 8/3) and not the Guarantee Type field (DE 8/2).

To follow up on your entry's journey, please reach out to the Customs Accounting Repayments Team at customsaccountingrepayments@hmrc.gov.uk.

To find information on how to declare the Method of Payment using the correct Data Elements, go to: <https://www.gov.uk/government/publications/cds-uk-trade-tariff-volume-3->

[import-declaration-completion-guide/group-4-valuation-information-and-taxes#data-element-4-8](#).

(New) Is it possible to allocate Cash Account funds to specific entries?

There is no service currently within the Customs Declarations Service (CDS) to allocate cash account funds to specific Movement Reference Numbers (MRNs). If a trader wishes to ensure payment is made for a specific MRN, Immediate Payment can be selected and the final DMSTAX notification (a payment instruction for immediate methods of payment) will be issued with a payment reference which the trader can action.

To find information on methods of payments, go to: <https://www.gov.uk/guidance/use-a-cash-account-for-cds-declarations>

(New) As a customs agent, can I use my Cash Account to pay for my client's duty and VAT?

Yes, you can use your Cash Account to clear entries on behalf of your clients. To find information on using cash accounts, go to: <https://www.gov.uk/guidance/use-a-cash-account-for-cds-declarations>

(New) How can I transfer the funds from my Flexible Accounting System (FAS) account to the CDS Cash account?

To transfer funds from your FAS account to your Customs Declaration Service (CDS) Cash Account, you will have to manually withdraw the funds from your FAS account and top up your Cash Account. To find information on how to top up your Cash Account on CDS, go to: <https://www.gov.uk/guidance/paying-into-your-cash-account-for-cds-declarations>.

(New) When making an import declaration, will I be required to declare the CDS Cash Account number into the declaration?

You only enter the Customer Declaration System (CDS) Cash Account number when paying via bank transfer and not in the declaration itself.

The CDS declaration includes two relevant Method of Payment Data Elements (DE).

When Method of Payment codes 'N' or 'P' are being declared in Data Element (DE) 4/8, then please note:

- In DE 8/2 (Guarantee Type) you enter ONLY Code 'Y' where Cash Accounts are being used to pay/secure the duties and other charges concerned.
- In DE 8/3 (Guarantee Reference) enter the Economic Operator Registration and Identification number (EORI) of the holder of the Cash Account being used to pay/secure any duties and charges.

To find information on method of payment codes required for a declaration, go to:

<https://www.gov.uk/government/publications/cds-uk-trade-tariff-volume-3-import-declaration-completion-guide/group-4-valuation-information-and-taxes#data-element-4-8>

(New) Can a non-UK established business set up Cash Accounts for CDS?

HMRC are currently working on a solution for non-UK businesses with an Economic Operator Registration and Identification's (EORI) number starting with GB to set up a Cash Account on the Customs Declaration Service (CDS) irrespective of whether the business has GB address or not.

13. Immediate Payment

How do I use immediate payments on CDS?

To find information on how use Immediate Payment on CDS, go to:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/930057/8119_CDS_Finance_Factsheet_v4_accessible.pdf.

(New) Is the Immediate Payment of taxes available 24/7?

The Immediate Payment of taxes is available 24/7 within the Customs Declaration Service (CDS). The process of traders making payment through the FAS team on CHIEF has been replaced with the Immediate Method of Payment. To find information on the appropriate Method of Payment codes for Immediate Payment, go to:

<https://www.gov.uk/government/publications/method-of-payment-codes-for-data-element-48-of-the-customs-declaration-service>

To pay immediately for goods declared in CDS, you will need to use the correct CDS bank account when paying for your goods and use the CDS reference number automatically generated once your declaration has been submitted.

The reference number will begin with 'CDSI', followed by a 12-character reference comprising both numbers and letters. This reference is unique to each individual declaration. The same number must be used for payments made in part or in full. Provided the payment is made with the correct reference, the funds will be automatically allocated within two hours.

To find on how to pay using CDS, go to: <https://www.gov.uk/guidance/pay-for-imports-declared-using-the-customs-declaration-service>.

14. Duty deferment account (DDA)

(New) Is a duty deferment account required to operate in the Customs Declaration Service (CDS) if I am not paying duties?

You do not need a DDA to operate in the Customs Declaration Service (CDS). However, there is an exception to this relating to certain Simplified Customs Declarations Process (SCDP) declarations, where there are no duties payable but because it is SCDP, a DDA is required.

If a DDA is not required, there are many different methods of payment that can be used for payment for import declarations. To find information on methods of payment, go to:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/930057/8119_CDS_Finance_Factsheet_v4_accessible.pdf.

(New) What are the benefits of a duty deferment account?

A duty deferment account (DDA) lets the importer (or someone who represents them) make one payment a month through Direct Debit instead of paying for individual consignments. If you import goods regularly, you can apply for a duty deferment account to delay paying most customs or tax charges, for example, customs duty, excise duties and/or import VAT.

How do I setup a duty deferment account (DDA) on CDS?

To find information on how to set up a duty deferment account, go to:

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

How do I setup a Direct Debit Instruction (DDI) in CDS?

If you use a DDA, either for declaring your own imports, or on behalf of another business on CHIEF, you'll need to make sure that the DDA holder(s) completes a new DDI so the DDA can be used on CDS. This will ensure payments are made to the correct bank account number.

Do not cancel your original DDI, this will still be needed for deferred declarations you make via CHIEF, as well as Registered Excise Dealer and Shipper (REDS), Alcohol and Tobacco Warehouse Duty (ATWD) or VAT 908 payments. If you cancel it, your payments could fail.

To find information on how to set up the Direct Debit Instructions, go to:

<https://www.gov.uk/guidance/set-up-a-direct-debit-for-a-duty-deferment-account-on-the-customs-declaration-service>.

(Updated) If I have an existing duty deferment account (DDA) I use in CHIEF, do I need to setup a new DDA for CDS?

If you have an existing DDA, this will be activated once you have subscribed to CDS and set up your new Direct Debit Instruction (DDI). Until you complete a new DDI you will not be able to use your DDA on CDS.

Do not cancel your original DDI, this will still be needed for deferred declarations you make via CHIEF, as well as Registered Excise Dealer and Shipper (REDS), Alcohol and Tobacco Warehouse Duty (ATWD) or VAT 908 payments. If you cancel it, your payments could fail.

To find information on how to set up a Direct Debit for CDS with your bank or building society go to: <https://www.gov.uk/guidance/set-up-a-direct-debit-for-a-duty-deferment-account-on-the-customs-declaration-service>.

(New) Will my existing Direct Debit transfer automatically to CDS?

Existing Direct Debits will not automatically migrate to the Customs Declarations Service (CDS). If a declarant has an existing duty deferment account this will be activated in CDS once they have subscribed to CDS and set up their new Direct Debit Instruction (DDI). To find information on how to set up a new DDI, go to: <https://www.gov.uk/guidance/set-up-a-direct-debit-for-a-duty-deferment-account-on-the-customs-declaration-service>.

Please do NOT cancel the CHIEF DDI as this will still be used to settle any outstanding CHIEF payments. This means that you will have two active HMRC DDIs and two payments may be taken on the same day - one to settle CDS liabilities and one to settle CHIEF liabilities. If this happens, they'll receive two statements to confirm charges due. Please be assured, we will not charge twice for the same liability.

When will duty deferment account (DDA) payments be taken in CDS?

You must pay the duties and Import VAT you defer during one calendar month (the accounting period) as a total sum, either on the 15th of the next month or on the next working day after if the 15th is not a working day.

This means that you can defer duties and Import VAT for between 2 and 6 weeks - an average of 30 days credit.

To find more information on DDA, go to: <https://www.gov.uk/guidance/how-to-use-your-duty-deferment-account>.

What happens if I exceed my deferment limit?

For information on exceeding your guarantee level or deferment limit, go to:

<https://www.gov.uk/guidance/how-to-use-your-duty-deferment-account#exceed-my-guarantee-level-or-deferment-limit>.

(New) Do I need a guarantee to submit an import declaration?

A customs guarantee is often required when duty is not paid at the time of import or export. A guarantee may also be needed when the value of import duties is unknown or disputed.

To find information about customs guarantees and when you may need one, go to:

<https://www.gov.uk/guidance/getting-a-customs-guarantee>.

(New) Do I need to include a guarantee number when using my duty deferment account (DDA) as my Method of Payment?

To find information on how to complete Guarantee details within Data Element (DE) Group 8 (Box 52 in CHIEF), when submitting your import declaration, go to:

<https://www.gov.uk/government/publications/cds-uk-trade-tariff-volume-3-import-declaration-completion-guide/group-8-other-data-elements-statistical-data-guarantees-and-tariff-related-data>. Please note the contents are displayed as links on the left hand-side.

(New) Do I need a new Guarantee if I have a new duty deferment account?

If you have a new duty deferment account (DDA), you will need to set up a new Guarantee. If it's an existing DDA which is activated on the Customs Declaration Service (CDS), the Guarantee is associated to the existing DDA and therefore, you will not require a new Guarantee. This is unless you need two separate DDA's due to trading in Great Britain (GB) and Northern Ireland (NI). In this case you will need to have a separate guarantee associated with each DDA. For GB DDA you can apply for a GB Waiver to cover all or part of their deferment liabilities depending on what amount they are approved for. For NI the DDA must be backed by a Customs Comprehensive Guarantee (CCG).

To find information on how to obtain a customs guarantee, go to:

<https://www.gov.uk/guidance/getting-a-customs-guarantee>.

Can I pay the import VAT and Duty using different duty deferment accounts?

All the duty and tax may be deferred to the importer's, declarant's or representative's account. Alternatively, the VAT and non-VAT charges can be split between the two different deferment accounts.

When payment is being deferred to more than one deferment account, both Deferment Account Numbers (DANs) must be entered in Data Element 2/6. Please note, two deferment accounts cannot be declared when they both belong to the importer. When two deferment numbers are present, only VAT amounts will be processed against the deferment account for '2DAN'. All other amounts deferred will be processed against the deferment account for '1DAN'. There is no restriction on which DAN (the importer's, declarant's or representative's) is used for '2DAN'.

To find information on how to declare more than one DDA, go to:

<https://www.gov.uk/government/publications/cds-uk-trade-tariff-volume-3-import-declaration-completion-guide/group-2-references-of-messages-document-certificates-and-authorisations#using-more-than-one-deferment-account>.

(New) Can I use two duty deferment accounts on a declaration?

Within the Customs Declaration Service (CDS) two duty deferment accounts (DDAs) cannot be declared when they both belong to the importer. However, if charges can be split, for example with an agent, a maximum of 2 deferment account numbers (DANs) are allowed. When payment is being deferred to more than one deferment account, both DANs must be entered in Data Element (DE) 2/6. All the duty and tax may be deferred to the importer's, declarant's or representative's account, or alternatively, the VAT and non-VAT charges can be split between the two different deferment accounts.

To find on how to use more than one deferment account, go to:

<https://www.gov.uk/government/publications/cds-uk-trade-tariff-volume-3-import-declaration-completion-guide/group-2-references-of-messages-document-certificates-and-authorisations#using-more-than-one-deferment-account>.

You can also apply to delay paying duties on goods released from an excise warehouse.

To find more information on DDAs, go to: <https://www.gov.uk/guidance/apply-for-an-account-to-defer-duty-payments-when-you-import-or-release-goods-into-great-britain>.

(New) How can I get the duty deferment account statements?

duty deferment account (DDA) statements can be accessed via the Customs Declaration Service (CDS) customs financial accounts. This can be found by selecting 'view statements' under 'duty deferment account' on the landing page. To view your CDS customs financial account, go to: <https://www.tax.service.gov.uk/customs/payment-records>.

(New) Will the list of duty deferment accounts we are approved to use have a 'search' option available please?

We are working on providing a new 'Search' capability and this is due to go live later in the year.

(New) Where can I download a CSV file of all authorities and see the Economic Operators Registration and Identification (EORI) holder's name?

The ability to download a CSV file of all authorities will also be provided with the new 'Search' capability. The CSV file won't contain the name of the EORI holder, but responses provided using the Search capability will. This functionality is due to go live later this year.

(New) Can I see who has authorised me to use their duty deferment account (DDA) in the Customs Declaration Service (CDS)?

You can view those that have authorised you to use their duty deferment account (DDA) in the Customs Declaration Service (CDS) customs financial accounts. You can view two options at the top of the 'Your customs financial accounts' screen: 'Manage your account authorities', for those authorities you have granted to others, and 'Accounts you have authority to use', for those authorities granted to you by others.

To view your customs financial accounts, go to:

<https://www.tax.service.gov.uk/customs/payment-records>.

15. Standing Authority

Will my existing authorities be active on CDS?

If a Standing Authority has been set up on CHIEF post November 2020, the authority will need to be set up again on CDS.

How do I setup a Standing Authority for my duty deferment account in CDS?

To give someone authority to use your Deferment Approval Number (DAN) you must set up a Standing Authority via the customs financial accounts in CDS. Authority can be open ended or for a minimum of one day and can be cancelled at any time within that period. To find information on setting up and managing a Standing Authority, go to:

<https://www.tax.service.gov.uk/customs/payment-records>.

How long will a Standing Authority take to become effective?

Once the Standing Authority has been set up, you should be able to use the DDA within 24 hours.

Once you have subscribed for CDS and have access to your customs financial accounts, click on the 'Manage your account authorities' to create a Standing Authority. This will take you to the 'Manage your account authorities' page. Click on 'Add an authority'.

To find information on authorising someone to use your DAN, go to:

<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>.

(New) How can I manage a Standing Authority?

Authority can be open ended or for a minimum of one day and can be cancelled at any time within that period. You must use the Customs Declaration Service (CDS) customs financial accounts to give someone authority to use your Duty Deferment Approval number or amend a standing authority. Once you have subscribed to the Customs Declaration Service (CDS), you will have access to the CDS customs financial accounts. The CDS customs financial accounts provides a self-service function to manage and grant Standing Authorities. You can use the 'view your customs financial accounts' screen in CDS if you want to grant someone authority to use your Deferment Approval Number or amend a Standing Authority.

If a Standing Authority has been set up on CHIEF post November 2020, the authority will need to be set up again on CDS.

To set up, manage or cancel a Standing Authority, go to:

<https://www.tax.service.gov.uk/customs/payment-records>. To find information on how to authorise someone to use your deferment approval number, go to:

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

(New) As a customs broker, can I see the holder's duty deferment account balance if Standing Authority has been granted?

If a standing authority has been setup for an importer's broker, the broker will be able to make payments to declarations for the importer and view the importer's deferment account balance via the customs financial accounts. To find information and to view your customs financial accounts, go to: <https://www.tax.service.gov.uk/customs/payment-records>.

To find information on setting up a standing authority, go to:

<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>

(New) If there is no liability (0% duty & PVA), does the broker still need the importer to complete a Standing Authority in Customs Declaration Service?

The Standing Authority is just for the duty deferment account holder to authorise a declarant to use the selected Method of Payment within a declaration. If there is no duty, then a Standing Authority is not required.

16. Postponed/VAT**Can I continue to use Postponed VAT Accounting (PVA) for VAT payments?**

CDS allows businesses to use PVA to account for its import VAT.

To find information on PVA go to: <https://www.gov.uk/guidance/check-when-you-can-account-for-import-vat-on-your-vat-return> or the webpage 'Using your general guarantee account' on GOV.UK: <https://www.gov.uk/guidance/using-your-general-guarantee-account>.

How can I access and print the Import VAT certificate (C79) from CDS?

Once you have subscribed to CDS you will have access to the CDS customs financial accounts where you can view all your financial accounts information. You will be able to search, view and print your Import VAT certificates (C79). To find information on how you can get your import VAT certificates (C79), go to: <https://www.gov.uk/guidance/get-your-import-vat-certificates>.

(New) Will the use of Postponed VAT Accounting (PVA) require importers to provide Customs Declaration Service authorisation to a customs broker?

This business is not required to get authorisation to use PVA but does need to subscribe to the Customs Declaration Service (CDS) in order to access the customs financial accounts and the PVA statements on it. Where a business decides to use Postponed VAT Accounting (PVA) to account for import VAT for the goods that they import they will need to make sure that any party (customs broker) they commission to complete declarations on their behalf are aware of that decision. This should be in writing. These registration details should NOT be shared with any party (unless it is for the purpose of completing the VAT return and only then with caution).

To find information on when you can account for import VAT, go to:

<https://www.gov.uk/guidance/check-when-you-can-account-for-import-vat-on-your-vat-return>

(New) Can I use Postponed VAT accounting and import duties against a Deferment Account in a single declaration?

In the Customs Declaration Service (CDS), it is not currently possible to declare import VAT on goods using both a deferment account and postponed VAT accounting (PVA) on a single declaration. The use of your VAT registration number in Data Element (DE) 3/40 will notify HMRC that PVA has been selected and must be applied to all lines on the declaration.

To find information on when you can account for import VAT on your VAT Return, go to:

<https://www.gov.uk/guidance/check-when-you-can-account-for-import-vat-on-your-vat-return>.

17. Customs Financial Accounts

(Updated) Where can I access the customs financial accounts on CDS?

Once you have subscribed to CDS you will have access to the CDS customs financial accounts where you can view all your financial accounts information.

To find information and to view your customs financial accounts, go to:

<https://www.tax.service.gov.uk/customs/payment-records>.

Will the CDS customs financial accounts show my Transit Guarantee amount?

Transit Guarantee amounts are not currently shown on your customs financial accounts. If you have a guarantee that covers transit movements through the EU, you can use the New Computerised Transit System (NCTS) to check the balance.

To find information on the New Computerised Transit System (NCTS), go to:

<https://www.gov.uk/guidance/check-your-transit-guarantee-balance>.

How long will it take to access the customs financial accounts once I have subscribed to Customs Declaration Service?

Once you subscribed, you should be able to access Customs Declaration Service (CDS) within 2 hours. However, it is advised, that you wait for the email confirmation before accessing CDS for the first time.

18. Management Support System (MSS) Reporting

When will MSS reporting be available in CDS?

MSS reporting data for CDS is now available. If you already receive MSS data reports from CHIEF, you will automatically receive CDS reports when you begin making declarations on the service.

If you do not already receive CHIEF MSS data reports but would like to take advantage of these on CDS, you will need to subscribe as a new user:

<https://www.gov.uk/guidance/request-customs-declaration-service-data-on-imports>.

(New) Will the MSS Data on CHIEF still be available for 3 years?

We can confirm that MSS reports will be available for an extended period after the closure of CHIEF. Currently, we are unable to confirm an exact timeline, but we will provide plenty of notice before any changes come into effect.

19. Trader Dress Rehearsal (TDR) service

(New) What is TDR?

TDR is a free to use service which allows you to assure your “day in the life” declaration scenarios in an isolated CDS simulated environment, prior to moving to CDS.

You can test realistic business scenarios by submitting declarations using real live account data, for example EORI number and method of payment details. There are no limitations on the time allowed in TDR and you can continue to use it once you have started to make declarations in CDS.

To find information on getting access to TDR, go to: <https://www.gov.uk/guidance/using-the-trader-dress-rehearsal-service>.

(New) Is there a difference between Trader Dress Rehearsal (TDR) and Customs Declaration Service (CDS)?

The Trader Dress Rehearsal (TDR) environment is the truest reflection possible of the Customs Declaration Service (CDS) Production environment but may have a few differences. It is not configured and sized to the same standard as live therefore you may encounter some deviations.

At what point during my migration journey, should I start using TDR?

We strongly recommend you use TDR as soon as possible. We have seen significant value to declarants using this service prior to moving to CDS. Your software developer will need to provide access to TDR and if you haven't already, you should arrange this now.

To find information on getting access to TDR, go to: <https://www.gov.uk/guidance/using-the-trader-dress-rehearsal-service>.

(Updated) Do I need to subscribe to CDS to use TDR?

You do not need to subscribe to CDS in order to use TDR.

To find information on TDR and how to access, go to: <https://www.gov.uk/guidance/using-the-trader-dress-rehearsal-service>.

(New) Do I need a port badge in order to access Trader Dress Rehearsal (TDR)?

The Trader Dress Rehearsal (TDR) environment and the Customs Declaration Service (CDS) does not require Port Badges to be used. However, please note that some Community Software Providers (CSP) do require a Port Badge. Therefore, it is advised to liaise with your CSP in the first instance to understand if Port Badges are required.

(New) I submit my declarations through a third party, do I need a software provider in order to access Trader Dress Rehearsal (TDR)?

Only your third party will have access to the Trader Dress Rehearsal (TDR) environment and will require a software provider in order to access it. To find information on TDR, go to: <https://www.gov.uk/guidance/using-the-trader-dress-rehearsal-service>.

(New) Do we use the real EORI number in TDR or are we provided with a 'dummy'?

TDR allows you to test realistic business scenarios by submitting declarations using real live account data. All trader's real data, including EORI numbers is used. Please note that no financial payments will be taken, and your licences or quotas will not be affected.

To find information on TDR including support, go to: <https://www.gov.uk/guidance/using-the-trader-dress-rehearsal-service>.

Will IP authorisations and deferment numbers be recognised in TDR?

TDR is a declarant focused offering, allowing you to test realistic business scenarios by submitting declarations using real live account data. All trader data, including deferment numbers and IP authorisations are recognised in TDR.

To find information on TDR including support, go to: <https://www.gov.uk/guidance/using-the-trader-dress-rehearsal-service>.

Do I need to setup a DDI to use TDR?

As TDR is a test environment, when submitting test declarations, no charges are applied, and no legal declarations are created. A DDI is not needed at this stage. However, if you haven't set up a DDI for CDS you need to do so now so your account is ready for use when you and/or your agent start submitting declarations to the live service.

To find information on how to set up a DDI for CDS, go to: <https://www.gov.uk/guidance/setup-a-direct-debit-for-a-duty-deferment-account-on-the-customs-declaration-service>.

(New) Will I need to setup authorisations for my agent in Trader Dress Rehearsal in order for them to access the customs financial accounts?

Trader Dress Rehearsal (TDR) requires the same authorisations as you would use in Customs Declarations Service (CDS). This relates to all types of authorisations including Customs Freight Simplified Procedures (CFSP), Inward Processing, financial and Customs Comprehensive Guarantee (CCG). The TDR Service does not connect to the customs financial accounts as no real payments are taken in TDR. Therefore, you will not require to setup a Standing Authority. However, you will need to ensure a Standing Authority is in place once you go live in CDS.

If the agent wanted to use the trader's duty deferment account (DDA) on a declaration in TDR they would need to have Standing Authority to use the DDA in CDS. TDR migrates trader's data from CDS into TDR so if the agent has the Standing Authority set up in CDS it will be replicated over to TDR.

If a standing authority has been set up on CHIEF post November 2020, the authority will need to be set up again on CDS. If the standing authority has been set up before November 2020 this will automatically be carried into CDS.

Does TDR resemble CDS Live Service error messages?

You can test realistic business scenarios by submitting declarations using real live account data, and any CDS Live Service errors will also display in TDR.

To find information on TDR, go to: <https://www.gov.uk/guidance/using-the-trader-dress-rehearsal-service>.

What support is available for TDR?

Support with declaration submissions in TDR is available 9.00 to 17:00 Monday to Friday. For any queries regarding TDR, please contact the TDR Team on our dedicated mailbox at tdrcommunications@hmrc.gov.uk.

How long can I use TDR?

There is no time limit on using TDR and you can continue to use the service for training/practice/trialling after you're declaring into the live CDS. The service is available 24/7, except for planned maintenance. There is a support process in place 9.00 to 17:00 Monday to Friday for issues experienced during TDR declaration submissions. For queries regarding TDR, go to tdrcommunications@hmrc.gov.uk.

What do I need to do once I am ready to move from TDR to CDS?

You can start making declarations to CDS while continuing to use TDR and we recommend you start making declarations to CDS as soon as possible. Your software provider will provide access to the CDS Live Environment. Once CDS access is granted, you will be able to submit live declarations. To find information on how to get access to CDS, go to: <https://www.gov.uk/guidance/get-access-to-the-customs-declaration-service>.

As a Software Developer, how do I provide TDR access to my clients?

Software Developers need to create or use an application in the Developer Hub and send an email to TDR Communications (tdrcommunications@hmrc.gov.uk) to request subscription switch on for TDR access. Details on how to do this can be found in the Runbook. Please send an email to tdrcommunications@hmrc.gov.uk, and request access to the Runbook if necessary.

Once the Software Developer has access to TDR then it's up to them to provide access to individual Declarants. We don't have any input once the Software Developer has an application with access. If the Software Developer wants additional Developer Hub applications to have access, then they need to follow the same process as for their first application.

(New) Do Software Providers charge for Trader Dress Rehearsal?

HMRC does not charge for the Trader Dress Rehearsal service. You would need to speak with your Software Provider about whether they charge for access to the Trader Dress Rehearsal (TDR) environment. HMRC cannot provide a cost estimate as it varies from one provider to another.

20. Custom Freight Simplified Procedure**(New) As a Custom Freight Simplified Procedure trader, if the Simplified Frontier Declaration is dated September in CHIEF, can we make the Supplementary Declaration in CHIEF up until SCDP close on the 6th October 2022?**

HMRC have previously announced the closure of CHIEF for import declarations from 1st October 2022. Supplementary Declaration can be made in CHIEF up until the closure of Simplified Customs Declaration Process (SCDP) on the 6th of October 2022.

(New) If I am late submitting my Supplementary Declaration for goods that have been moved in September, can I still submit the Supplementary Declaration in CHIEF after the 6th of October?

No, after the closure of Simplified Customs Declaration Procedures (SCDP) on the 6th of October 2022, all delayed declarations should be submitted on the Customs Declaration Service.

21. Simplified Frontier Declarations**(New) Can I submit my Simplified Frontier Declaration in CHIEF until the 6th of October?**

No, all Frontier Declarations must be submitted on the Customs Declaration Service from 1st of October 2022.

22. Customs Clearance Requests (CCR / C21)

(New) Can Custom Clearance Requests be submitted in CHIEF until 6th of October 2022?

No, all Customs Clearance Requests (CCR / C21) must be submitted on the Customs Declaration Service from the 1st of October 2022.

23. Dual running

(New) Will there be a period of dual running for the Customs Declaration Service and CHIEF so we could migrate Importer 'A' to CDS for low volumes but continue for Importer 'B' with high volumes on CHIEF whilst we familiarise ourselves with CDS declarations? Or could we declare specific declaration categories on CDS?

Yes, you can do all the above for imports up until the 30th of September 2022. However, we would encourage you to move to the Customs Declaration Service as soon as possible.

(New) If another agent completes a Simplified Frontier entry on the Customs Declaration Service but we are still on CHIEF to complete the Supplementary Declaration, how would that work?

You can submit Simplified Frontier Declarations in CDS. You can submit Supplementary Declaration in CHIEF up to Simplified Customs Declaration Procedures (SCDP) closure on the 6th of October 2022.

(New) You suggest that migration can be staged by declaration type or by importer, does this mean that dual running of CHIEF and Customs Declaration Service on each Community System Provider (CSP) and each Entry Processing Unit (EPU) is possible?

Yes, you can submit declarations to both systems. You can switch between the CHIEF & CDS up to 30 September 2022.

24. Declarations lodged in CHIEF with arrival after 30th September 2022

(New) How are you managing cross-over declarations i.e., lodged in CHIEF pre 30th September but arrival not until post 1st October?

If the declaration was pre-lodged in CHIEF prior to 30th September, it can be arrived in CHIEF post 30th September.

(New) Entry is processed in CHIEF and in Route H on 30th September – Will it be arrived in CHIEF in October, or will we need to do new entry in CDS?

If the declaration was processed in CHIEF on the 30th of September, it will be arrived in CHIEF in October.

(New) Entry is live in CHIEF on 30th of September – will it clear in CHIEF in October or will we need to do new entry in CDS?

If it is lodged in CHIEF prior to 30th September, then it will be cleared in CHIEF.

(New) What if I'm currently making declarations on CDS but can't fully migrate my import declarations on CDS?

If you are unable to use CDS for all your import declarations or use a customs agent, we are allowing CHIEF badge holders to seek permission for a short extension to use CHIEF beyond 30 September, based on a clear business reason.

You need to [apply using an online form](#) and further details are available on GOV.UK.

Those that successfully apply for an extension will be provided with help and support to move to the Customs Declaration Service as soon as possible.

If you continue to use CHIEF from 1 October 2022 without permission, HMRC reserves the right to remove your access.

25. Pre-lodged inventory-linked declarations**(New) Will pre-lodged inventory-linked import declarations (submitted on or prior to 30th September) be arrived on CHIEF on or after 1st October (actual vessel arrival date) via inventory-linked arrival messages?**

Import declarations pre-lodged in CHIEF before 1st of October will be arrived on CHIEF on or after 1st of October. Export declaration pre-lodged in CHIEF before 1st of April 2023, will be arrived on CHIEF on or after 1st of April 2023.

26. Export entries in late March 2023**(New) If we make a CHIEF export entry in late March, would we need to redo these in CDS due to CHIEF closure?**

If a declaration was started in CHIEF, it will finish in CHIEF. The last date to lodge a new export declaration in CHIEF will be 31st March 2023.

27. Special Procedures Customs Authorisations in CHIEF**(New) When will CHIEF be turned off for new Declarants? We're still submitting new applications for Customs Warehousing and SCDP to CHIEF Ops but that can't continue much longer**

From 5 July 2022, we are no longer accepting applications for new CHIEF import badges from 5 July 2022. New importers must subscribe to CDS.

We will not set up any new import authorisations for CHIEF from 5 July 2022. For more information, please go to <https://www.gov.uk/guidance/using-simplified-declarations-for-imports>.

(New) Until when can I set up new import authorisations on CHIEF?

We will not set up any new import authorisations for CHIEF from 5 July 2022. For more information, please go to <https://www.gov.uk/guidance/using-simplified-declarations-for-imports>.

28. **Trader Support Service (TSS)**

(New) Are Trader Support Service (TSS) declarations processed using Customs Declaration Service (CDS) or CHIEF?

The Trader Support Service (TSS) no longer has any interaction with CHIEF. All declarations made via TSS will be processed using the Customs Declaration Service (CDS). To find more information on how to register for TSS, go to: <https://www.gov.uk/guidance/trader-support-service>.

(New) If I already use CDS for my imports into Northern Ireland, do I also use that access to CDS for UK imports?

For Northern Ireland and the UK, your access to Customs Declaration Service (CDS) is the same but there are differences in the declaration completion rules and codes.

You will need to use CDS for both your imports into the UK and into Northern Ireland. All traders with an EORI number starting with XI must have an EORI number starting with GB as a pre-requisite, as CDS currently does not accept non-GB EORI numbers. Please note that for NI the DDA must be backed by a Customs Comprehensive Guarantee (CCG).

To find information on the UK integrated Online tariff, go to: https://www.trade-tariff.service.gov.uk/find_commodity.

To find information on completions rules for declarations, go to:

<https://www.gov.uk/guidance/navigate-the-uk-trade-tariff-cds-volume-3-for-imports>.

(New) Do traders in Northern Ireland (NI) require a Customs Comprehensive Guarantee (CCG/CGU) in order to authorise declarants to use the NI duty deferment accounts?

You must get authorisation to use a customs comprehensive guarantee if you use a duty deferment account to delay payment of Customs Duty, excise duty and import VAT (if not using Postponed VAT accounting).

To find more information on when you would need a CCG, go to:

<https://www.gov.uk/guidance/import-and-export-customs-comprehensive-guarantees-ccgs>

Will the TSS service be extended or are there plans to withdraw?

Currently, the Trader Support Service (TSS) will continue to be available for submitting declarations onto the Customs Declaration Service (CDS). There are currently ongoing discussions for how we can continue to provide this service for users in the future, but we will provide plenty of notice before any changes come into effect.

To find more information on TSS and how to register for the service, go to:

<https://www.gov.uk/guidance/trader-support-service>.

(New) Are there any Northern Ireland declaration examples?

There are currently no Northern Ireland specific example declarations. For support with TSS enquiries and those relating to the Northern Ireland Protocol, please send to the TSS mailbox: TSS Service Management Enquiries (Borders and Trade)
tssservicemanagementenquiries@hmrc.gov.

29. Valuation methods

(New) What Valuation methods are available on CDS?

The Valuation Methods (VM) that will be available on CDS are VM4 & VM1 only. VM2, VM3, VM5 and VM6 will not be available until November 2022 at earliest.

To find information on how to declare the different type of Valuation Methods, go to:

<https://www.gov.uk/government/publications/cds-uk-trade-tariff-volume-3-import-declaration-completion-guide/group-4-valuation-information-and-taxes>.

30. CHIEF replacements in CDS

(New) What is the replacement in CDS for the E2 report?

In replacement of the DTI-E2 report, CDS will send the DMSTAX message ('AdValoremTaxBaseAmount') in which the value displayed will represent the customs value following the adjustments made on the declaration.

31. GBPR Code

(New) Is GBPR code still applicable for private importers in CDS?

The Customs Declaration Service (CDS) does not use generic/GBPR Economic Operators Registration and Identification number (EORI) as CHIEF does. If a private importer holds no EORI number, the full name and address is to be entered in place of GBPR. A private individual will not need to subscribe to CDS for a movement claim if the declaration concerned is submitted by a CDS subscribed individual/party such as a customs agent.

32. Inward Processing Relief

(New) How will the change from CHIEF to CDS impact upon IPR (Inward Processing Relief) submissions?

On the Customs Declaration Service (CDS), Inward Processing Relief (IPR) submissions will be made on declaration category 'H4' on either the frontier declaration or the supplementary declaration (where the Customs Freight Simplified Procedures (CFSP) / Simplified Customs Declaration Procedures (SCDP) is used).

To find information on Data sets, go to:

<https://www.gov.uk/government/publications/appendix-21-import-declaration-category-data-sets/appendix-21d-declaration-category-data-sets-h4>.

In CDS, a declaration to place goods under Inward Processing (IP) would be made using a Procedure Code in the 51xx series.

To find information on IP procedure codes, go to:

<https://www.gov.uk/government/publications/appendix-1-de-110-requested-and-previous-procedure-codes-of-the-customs-declaration-service-cds/requested-procedure-51-entry-to-inward-processing>.

33. **Human Computer Interface**

(New) Is Human Computer Interface (HCI) going to be replaced in CDS?

Human Computer Interface (HCI) functionalities have been replaced by several different components on the Customs Declaration Service (CDS). Examples of this include the ability to view details of their deferment accounts or standing authorities, which are provided via the CDS customs financial accounts on GOV.UK.

To view your customs financial accounts, go to:

<https://www.tax.service.gov.uk/customs/payment-records>.

34. **Excise Movement and Control System (EMCS)**

(New) Will CDS work with the Excise Movement and Control System (EMCS) in the same way that CHIEF does?

Yes, the Customs Declaration Service (CDS) should communicate with EMCS (Excise Movement and Control System) in the same way that CHIEF does to finalise EAD (Electronic Administrative Document) export movements on EMCS.

To find information on EMCS, go to: <https://www.gov.uk/guidance/excise-movement-and-control-system-how-to-register-and-use>.

(New) Will the introduction of the Customs Declaration Service have any impact on EMCS?

The introduction of the Customs Declaration Service (CDS) should not have any impact on the Excise Movement and Control System (EMCS). To find information on how to register and use EMCS, go to: <https://www.gov.uk/guidance/excise-movement-and-control-system-how-to-register-and-use>.

35. **CDS Secure File Upload**

(Updated) Can I email HMRC directly for supporting documents?

The Secure File Upload Service has removed the need for the manual processing of supporting documentation for declarations and you should no longer email supporting documentation but use the Secure File Upload Service to add documentation in CDS. To find information on submitting a CDS declaration and need to send supporting documents or respond to HMG queries, go to: <https://www.gov.uk/guidance/send-documents-to-support-declarations-for-the-customs-declaration-service>.

What are the document format types allowed for the CDS File Upload Service?

The CDS File Upload Service accepts the following formats: JPG, PNG, TXT and PDF. You can submit a maximum of 10 files, and each file can be up to 10 Megabytes (MB). To find information on CDS File Upload Service, go to: <https://www.gov.uk/guidance/send-documents-to-support-declarations-for-the-customs-declaration-service>.

Where can I find a list of CDS errors?

To find information on the CDS error codes, go to:

<https://www.gov.uk/government/publications/customs-declaration-service-error-codes>.

36. C88 / Single Administrative Document (SAD)

What will the C88 / SAD look like in CDS?

CDS is intended to be an electronic declaration system and has moved away from the hard copy C88 / SAD. The declaration is based on Data Elements rather than Box numbers and does not follow the layout of the C88/SAD.

If a third party such as a freight forwarder prepares the declaration, will the business be able to print the SAD/C88 document?

CDS is intended to be an electronic declaration system and has moved away from the hard copy C88 / SAD. The declaration is based on data elements rather than box numbers and does not follow the layout of the C88 / SAD. To find information on other differences, go to: <https://www.gov.uk/government/publications/customs-declaration-service-communication-pack/key-differences-between-chief-and-the-customs-declaration-service>.

37. CDS Declarations

(New) Are there any declaration examples available on GOV.UK?

There are over 10 examples of declarations for imports into Great Britain from the Rest of the World with more examples to come soon. To find declaration examples, go to: <https://www.gov.uk/guidance/get-help-using-example-declarations-for-imports-to-great-britain-from-the-rest-of-the-world>

38. Transfer of Residence

(Updated) How is the movement of personal goods declared on CDS?

A private individual will not need to subscribe to CDS for a movement such as a Transfer of Residence (ToR) claim, on the assumption that the declaration is submitted by a CDS subscribed individual/party such as a customs agent.

You do not need an EORI number if you're moving goods for personal use only. You also do not need to use a National Insurance number. As an alternative, a private individual will supply their full name and address where the import is not made in relation to a business activity.

To find information on declaring personal use goods, go to: <https://www.gov.uk/bringing-goods-into-uk-personal-use/declaring-goods>.