



CUSTOMS DECLARATION SERVICE (CDS)

ARE YOU READY FOR THE NEW CUSTOMS SYSTEM?

HMRC IS CHANGING THE WAY
CUSTOMS DECLARATIONS ARE
HANDLED FOR GOODS MOVING
INTO AND OUT OF THE UK.

HMRC'S CURRENT CUSTOMS
SOFTWARE, KNOWN AS CHIEF, WILL
BE REPLACED BY THE NEW
CUSTOMS DECLARATION SERVICE
(CDS).

FROM 30 SEPTEMBER 2022 ALL
CARGO ARRIVING INTO THE UK
WILL NEED TO BE SUBMITTED TO
THE NEW CDS SYSTEM.



THIS CHANGE WILL REQUIRE YOU
TO TAKE ACTION TO ENSURE YOUR
GOODS CONTINUE TO BE CUSTOMS
CLEARED AND DELIVERED.

SEE STEPS BELOW.



GUIDE



STEP 1:

REGISTER FOR A GOVERNMENT GATEWAY ACCOUNT

MOST BUSINESSES WILL ALREADY HAVE A GOVERNMENT GATEWAY ACCOUNT TO ACCESS THEIR PERSONAL OR BUSINESS TAX ACCOUNTS. YOU SHOULD USE THIS ACCOUNT TO ACCESS THE CUSTOMS DECLARATION SERVICE (CDS).

STEP 2:

APPLY FOR AN ECONOMIC OPERATOR REGISTRATION AND IDENTIFICATION NUMBER

YOU NEED AN ECONOMIC OPERATOR REGISTRATION AND IDENTIFICATION (EORI) NUMBER THAT STARTS WITH GB. MOST BUSINESSES MOVING GOODS IN AND OUT OF THE UK ALREADY HAVE ONE.

YOU CAN APPLY FOR AN EORI NUMBER IF YOU DO NOT HAVE ONE ALREADY. IT IS FREE AND IT ONLY TAKES 10 MINUTES TO APPLY. YOU SHOULD RECEIVE YOUR EORI NUMBER WITHIN A WEEK, BUT IT CAN TAKE LONGER DURING BUSY PERIODS.

STEP 3:

REGISTER FOR THE CUSTOMS DECLARATION SERVICE (CDS)

YOU WILL NEED YOUR GOVERNMENT GATEWAY USER ID AND PASSWORD AS WELL AS:

- YOUR GB EORI NUMBER
- YOUR UNIQUE TAX REFERENCE (UTR) NUMBER
- ADDRESS OF YOUR BUSINESS HELD ON CUSTOMS RECORDS
- YOUR NATIONAL INSURANCE NUMBER (IF YOU ARE AN INDIVIDUAL OR SOLE TRADER)
- THE DATE YOU STARTED YOUR BUSINESS

GUIDE

STEP 4:

PAYING VAT AND DUTY

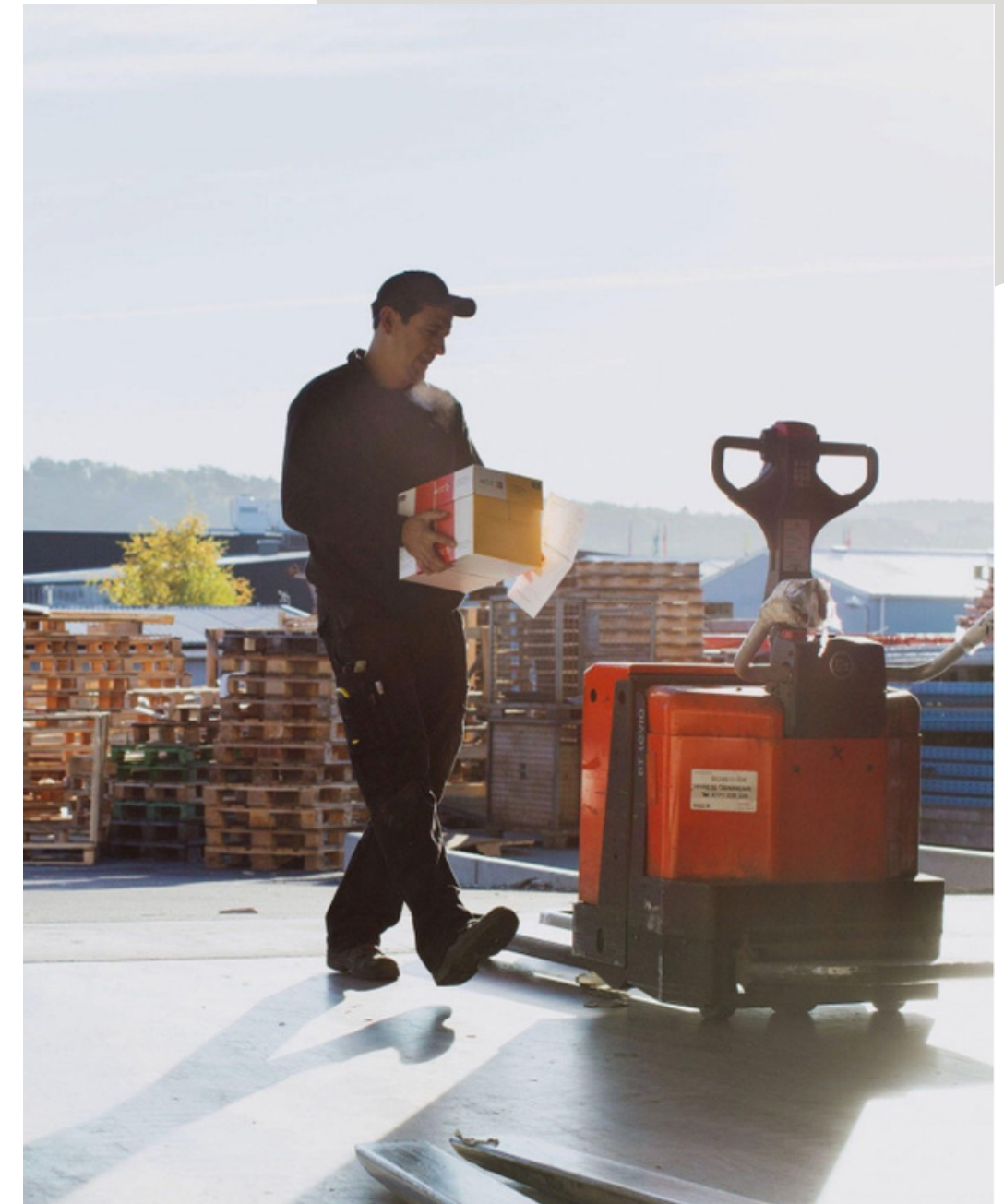
YOU CAN CHOOSE THE PAYMENT METHOD WHICH IS BEST FOR YOUR DECLARATION. YOU CAN VIEW YOUR BALANCES AND PAYMENTS IN THE CDS FINANCIAL DASHBOARD, AS WELL AS GRANT AND AMEND STANDING AUTHORITIES FOR YOUR PAYMENT ACCOUNTS.

THE MAIN PAYMENT METHODS YOU CAN CHOOSE FROM ARE:

- DUTY DEFERMENT ACCOUNT – THE CDS USES A SEPARATE HMRC BANK ACCOUNT TO CHIEF, SO YOU’LL NEED TO SET UP A NEW DIRECT DEBIT
- POSTPONED VAT ACCOUNTING – IF YOU’RE MAKING DECLARATIONS FOR YOURSELF AND YOUR BUSINESS IS REGISTERED FOR VAT IN THE UK, FIND OUT WHEN YOU CAN, OR NEED TO ACCOUNT FOR UK VAT ON YOUR VAT RETURN

YOU CAN ALSO CHOOSE:

- CASH ACCOUNT – THESE REPLACE THE FLEXIBLE ACCOUNTING SYSTEM (FAS), AND YOU’LL BE SET UP WITH ONE ONCE YOU’VE REGISTERED FOR THE CUSTOMS DECLARATION SERVICE
- IMMEDIATE PAYMENT BY BACS, CHAPS, ONLINE OR BY TELEPHONE BANKING – YOU CAN PAY BY DEBIT, CORPORATE CREDIT CARD OR CHEQUE
- INDIVIDUAL GUARANTEE – YOU CAN USE THESE TO COVER CUSTOMS DUTIES FOR ONE-OFF OR HIGH VALUE IMPORTS
- GENERAL GUARANTEE – THIS ALLOWS YOU TO PROVIDE MULTIPLE GUARANTEES FROM THE SAME ACCOUNT AND CONTINUE IMPORTING GOODS INTO THE UK AND PAY A DISPUTED AMOUNT AT A LATER DATE ONCE AGREED





STEP 5:

INSTRUCT YOUR CUSTOMS BROKER OR AGENT

YOU NEED TO GIVE YOUR BROKER OR AGENT CUSTOMS CLEARANCE INSTRUCTIONS, WHICH ARE COMPLIANT WITH THE CDS. YOU MAY NEED TO:

- USE THE CDS FINANCE DASHBOARD TO SET UP, CHECK OR UPDATE WHICH CUSTOMS BROKERS OR AGENTS CAN USE YOUR ACCOUNTS
- LET THEM KNOW ABOUT ANY CHANGES TO YOUR PREFERRED METHOD OF PAYMENT
- LET THEM KNOW ABOUT THE INCOTERMS, AWARENESS FOR ALL VALUES, THE LOCATION INFORMATION, AND NATURE OF TRANSACTION INFORMATION

VISIT

WWW.TAX.SERVICE.GOV.UK/CUSTOMS/PAYMENT-RECORDS TO PROVIDE AN AUTHORITY



WHEN COMPLETED AND PERMISSION GRANTED, PLEASE
CONFIRM TO CDS@NTEX.COM

FOR FURTHER INFORMATION PLEASE VISIT THE HMRC
WEBSITE:

WWW.GOV.UK/GOVERNMENT/PUBLICATIONS/CUSTOMS-DECLARATION-SERVICE-COMMUNICATION-PACK