

# MANDATORY CUSTOMS CHANGES

HMRC are making changes to the customs procedure for handling your clearances for both import and export declarations, changing from CHIEF to the new Customs Declarations Service (CDS).

# CARGO *Express*

[www.cargo-express.co.uk](http://www.cargo-express.co.uk) | Tel: +44 (0)121 384 1323

## MOVING FROM CHIEF (OUR CURRENT CUSTOMS SYSTEM) TO THE NEW CDS WILL HAPPEN IN TWO STAGES:

- ▶ **Imports on the 30th September 2022**  
From this date, all imports will need to be completed in line with the new customs declarations service.
- ▶ **Exports on the 31st March 2023**  
From this date, all exports will need to be completed in line with the new customs declarations service.

## WHY ARE THESE CHANGES HAPPENING?

CHIEF has been in place for almost 30 years and can no longer be adapted to the government's new mandatory CDS requirements – so it's time for a change!

CHIEF is based on the Community Customs Code (CCC) and Single Administrative Document (SAD) Harmonisation rules (boxes) whereas CDS is based on the Union Customs Code (UCC) and Data Integration and Harmonisation rules.

By moving from paper-based rules on CHIEF and introducing a new data processing CDS that is fit for the future, it can better support ambitious plans for global trade.

## WHAT DO I NEED TO DO?

Our customers will be migrated over to CDS. However, we will need some additional information from you, as HMRC have changed the information requirements for goods to clear customs.

Access to the CDS on GOV.UK will be through a government gateway account and will allow traders to view previous reports, example import and export data on pre-defined reports, traffic checks, applications to apply for authorisations and simplifications. You will also be able to check duty deferment payments online.

## FIRST STEPS

1. **Open a CDS account online**
2. **Open a CDS deferment account with a new guarantee (if required)**

Setting up a new duty deferment account also includes setting up a new direct debit. CDS payments are made to HMRC via a different electronic pathway, therefore you will need a new guarantee with your bank. We will be requiring a different set of data when processing your customs declarations in comparison to when using CHIEF.

3. **Open a CDS cash account (if required)**

This is an alternative to using a deferment account and will replace the Flexible Accounting System with a new cash account.

You will need an EORI number before you use a cash account for CDS declarations. Once you have registered, you'll automatically get a cash account.

All CPCs (Customs Procedure Codes) will also change from a 7-digit code for each item to a 4-digit that will be combined with up to 99 3-digit Additional Procedure Codes (APCs) for single goods items.



4 Pennine Way, Saltley Business Park  
Saltley, Birmingham, B8 1JW  
United Kingdom



LOGISTICS UK



Montad Ltd T/A Cargo Express

Registered Office: Stone House, Stone Road  
Stoke-on-Trent, ST4 6SR. Registered in England 1976742

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## CHECKLIST

- ✓ You must have a valid EORI registration.  
[www.gov.uk/eori/apply-for-eori](http://www.gov.uk/eori/apply-for-eori)
  - ✓ You must be registered to use CDS.  
[www.gov.uk/guidance/get-access-to-the-customs-declaration-service](http://www.gov.uk/guidance/get-access-to-the-customs-declaration-service)
- Please note**  
If you are registered for postponed VAT accounting, you will already be CDS registered.
- ✓ If you have a deferment account, you need to create a new direct debit with HMRC for use with CDS.
  - ✓ A Customs Comprehensive Guarantee (CCG) number is required on all declarations when a deferment account is used. Therefore, if you have a deferment account, you need to provide your CCG number for our records.
  - ✓ You need to authorise Cargo Express **EORI GB991290007000** to use your deferment account on declarations via your Government Gateway account under the deferment options. [www.gov.uk/guidance/set-up-a-direct-debit-for-a-duty-deferment-account-on-the-customs-declaration-service](http://www.gov.uk/guidance/set-up-a-direct-debit-for-a-duty-deferment-account-on-the-customs-declaration-service)

CCG will also be required for Special Authorisations and Procedures, and these will also have a CDS-specific authorization number.

HMRC have created various online documents to provide details of the changes. Here is a government communication pack with details on the key differences between CHIEF & CDS: [www.gov.uk/government/publications/customs-declaration-service-communication-pack/key-differences-between-chief-and-the-customs-declaration-service](http://www.gov.uk/government/publications/customs-declaration-service-communication-pack/key-differences-between-chief-and-the-customs-declaration-service)

A toolkit for businesses detailing the information required for traders to prepare is also available, this includes information on CDS Registration, direct debits, trader checklist and declarant checklist. [www.gov.uk/government/publications/customs-declaration-service-communication-pack](http://www.gov.uk/government/publications/customs-declaration-service-communication-pack)

## NEED SUPPORT?

We want this process to be as simple as possible for our customers, so our team are available to discuss any concerns and assist with any process difficulties. Please reach out to the following contacts:

### Mark Shand

Customs and Operations Manager  
[mark@cargo-express.co.uk](mailto:mark@cargo-express.co.uk)

### Sarah Field

Customs and Forwarding Manager  
[sarah@cargo-express.co.uk](mailto:sarah@cargo-express.co.uk)

### Joseph O'Reilly

Managing Director  
[joe@cargo-express.co.uk](mailto:joe@cargo-express.co.uk)

OR

[international@cargo-express.co.uk](mailto:international@cargo-express.co.uk)  
[customs@cargo-express.co.uk](mailto:customs@cargo-express.co.uk)  
**0121 384 1323**



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