

Dear Attendees,

Thank you for attending the Town Hall session held on **26/05/22**

As mentioned during the session, all the questions you have raised have been collated and the written responses can be found below.

Question: Is HMRC confident that CHIEF will be switched off for imports at the end of September?

We have been clear that Customs Declaration Service (CDS) will replace Customs Handling of Import and Export Freight (CHIEF) from 1st April 2023 with the last day for making export declarations being 31 March 2023. From this point, all users will need to be ready to submit all customs declarations on CDS. Additionally, our plans to close CHIEF have not changed and 30 September 2022 will be the last date to submit an imports declaration on CHIEF. Beyond this point, all imports declarations will need to be made on CDS.

Question: We were under the impression you couldn't split between CHIEF & CDS it was all or nothing, so can you do a staged migration then? Is this the case for full declarations and supplementary declarations?

For full frontier declarations, our decommission and closure dates will allow for post declaration activity after the 30/09, but you will need to work closely with your Software Provider to ensure that they will help you to maintain your access to Customs Handling of Import and Export Freight (CHIEF).

For Simplified Frontier Declarations (SFDs) and supplementary declarations, you will firstly need to check that your Software Provider can support dual running of CHIEF and Customs Declaration Service (CDS). If dual running capabilities are supported then Customs Freight Simplified Procedure authorised traders can submit SFDs to CHIEF and Supplementary Declarations to CDS, or vice versa. For example, an importer can use an agent to submit the SFD to CHIEF, and then submit the Supplementary Declaration themselves to CDS. The Final Supplementary Declaration (FSD) must be submitted to the same system that the Supplementary Declarations were submitted to.

Question: Is it mandatory to fill Reference and Status field in Produced documents when we are using 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, please refer to 'Licence Waiver for CDS' in the document 'Tariff Volume 3 Great Britain Supplement CDS and CHIEF' on the webpage 'Customs declaration completion requirements for Great Britain' on the GOV.UK website. (<https://www.gov.uk/government/publications/customs-declaration-completion-requirements-for-great-britain>).

Question: We have signed up for CDS however at present we cannot see a 'Financial Dashboard' under Gov UK - We only get the message "You are already signed up for CDS" - is this because we are not yet live?

Once registration is complete, 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.

Following registration, you will have access to the CDS Financial Dashboard/Customs Financial Accounts where you can view all your financial accounts information. To access the Customs Declaration Service (CDS) Financial Dashboard / customs financial accounts please access the following link (www.tax.service.gov.uk/customs/payment-records)

Please note that 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 find information on Cash Accounts and access the CDS Financial Dashboard/Customs Financial Accounts, please visit the webpage 'Use a cash account for Customs Declaration Service declarations' on the GOV.UK website and scroll down to the 'view your customs financial accounts' link (<https://www.gov.uk/guidance/use-a-cash-account-for-cds-declarations>).

To find information on Duty Deferment Accounts, please visit the webpage 'How to use your duty deferment account' on the GOV.UK website (<https://www.gov.uk/guidance/how-to-use-your-duty-deferment-account>).

Question: I have read that our clients also need to sign up for CDS as well and authorise us as their customs broker under their Financial Dashboard - is this correct?

It is recommended that every importer and exporter become registered for the Customs Declaration Service (CDS) even if they are using a third party, such as a customs broker, to submit their declarations. Access to CDS for importers and exporters provides access to the CDS Financial Dashboard which allows them to view their individual financial accounting information.

If you represent an importer / exporter that owns their own Duty Deferment Account (DDA), it is important you check with your client that a standing authority to use their DDA on CDS is in place. Without standing authority you will not be able to declare using their DDA in CDS. As a declarant, your client will be able to authorise you as their agent to use the account on their behalf.

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 carried into CDS.

To find information on how to get access to CDS, please visit the webpage 'Get access to the Customs Declaration Service' on the GOV.UK website. (<https://www.gov.uk/guidance/get-access-to-the-customs-declaration-service>).

To find information on appointing someone to deal with customs on your behalf, please visit the webpage 'Get someone to deal with customs for you' on GOV.UK website (<https://www.gov.uk/guidance/appoint-someone-to-deal-with-customs-on-your-behalf>)

Question: We already have EORI number. Do we need to get a new one?

In order to subscribe to the Customs Declaration Service (CDS), an Economic Operator Registration and Identification (EORI) number starting with GB is a required pre-requisite. You would not need to get a new GB EORI number as long as your business circumstances have not changed. Examples of changes in business circumstances include registering or deregistering for VAT.

To find information how to report a change of circumstances or get further help with your EORI number, please visit the webpage 'Get an EORI number' on the GOV.UK website. (<https://www.gov.uk/eori/get-help-or-report-a-change-of-circumstances>)

Question: At a dress rehearsal level will my clients need to authorise us their agent in Financial Dashboard for MultiFreight?

The Trader Dress Rehearsal (TDR) service does not process any financial payments and therefore, there is no connection to the CDS Financial Dashboard.

For further guidance, please contact the TDR team via the dedicated mailbox: tdrcommunications@hmrc.gov.uk.

To find information on TDR, please visit the webpage 'Using the Trader Dress Rehearsal' on the GOV.UK website. (<https://www.gov.uk/guidance/using-the-trader-dress-rehearsal-service>)

Question: Is it necessary to use more than 1 produced documents? If yes, is it possible to use same description and status codes for all of our produced documents?

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.

If the Universal Waiver Code (999L) is being used and this waiver applies to more than one measure on the declaration, then a single declaration of 999L will be sufficient to satisfy all the measures for which 999L is applicable. If there are other measures which are not satisfied by use of 999L then other document codes would need to be declared to satisfy these. The completion requirements for the other document codes used would have to be followed.

To find information on the 999L waiver code, please refer to 'Licence Waiver for CDS' in the document 'Tariff Volume 3 Great Britain Supplement CDS and CHIEF' on the webpage 'Customs declaration completion requirements for Great Britain' on the GOV.UK website. (<https://www.gov.uk/government/publications/customs-declaration-completion-requirements-for-great-britain>).

Question: If no duty, do I still need DDA to operate in CDS?

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 import VAT. If you are not paying duties, you do not need a Duty Deferment Account (DDA) to operate in 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 customs declarations. To find information on methods of payment, please visit the webpage 'Check how to pay duties and VAT on imports' on the GOV.UK website. (<https://www.gov.uk/guidance/paying-vat-and-duties-on-imports>).

Question: Can importers still use Postponed VAT Accounting for duty free goods?

The Customs Declaration Service (CDS) allows businesses to use Postponed VAT Accounting to account for its import VAT. VAT registered traders can choose to use PVA whenever Import VAT would have been due, regardless as to whether customs duty was due.

To find more information, please visit the webpage 'Check when you can account for import VAT on your VAT Return' on the GOV.UK website (<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)

Question: Can we not enter to immediate payment so we can get correct figures, then amend to a deferment at a later stage?

Once a declaration is "accepted" the Method of Payment (MOP) cannot be changed. The only way to change the MOP once the declaration is in an "accepted state" is to cancel and resubmit.

If any amendments are required, there is a 10-minute dwell timer to make a change and explain the reason for an amendment. However, please note that amendments are dependent on the declaration software in use. We are aware that some software providers have opted to not allow any amendments once a declaration has been submitted, whereas others make allowances for the dwell time. As such, we suggest that declarants discuss any amendment requirements with their respective software provider. There is a provisional duty calculation issued prior to the 10-minute dwell time. The MOP can be amended during the 10 minute "dwell" but not after this time.

Question: Can a TDR declaration be converted to a live CDS declaration? or are they not linked?

A Trader Dress Rehearsal (TDR) declaration cannot be converted to a live Customs Declaration Service (CDS) declaration as they are not linked. To find information on how use the TDR service, please visit the webpage 'Using the Trader Dress Rehearsal service' on the GOV.UK website. (<https://www.gov.uk/guidance/using-the-trader-dress-rehearsal-service>).

Question: How do you access support in TDR?

There is a support process in place between the hours of 9am to 5pm (Monday to Friday) to support on issues faced during Trader Dress Rehearsal (TDR) declaration submissions. You can contact the TDR Team on our dedicated mailbox at tdrcommunications@hmrc.gov.uk.

To find information on how use the TDR service, please visit the webpage 'Using the Trader Dress Rehearsal service' on the GOV.UK website. (<https://www.gov.uk/guidance/using-the-trader-dress-rehearsal-service>).

Question: Currently we are experiencing several days delays from the TDR communications team, can you confirm if there is set to be more resource added to the e-mail team and or a telephone contact number for support?

Our apologies for any internal delays. However, all queries must go through the TDR Team on our dedicated mailbox at tdrcommunications@hmrc.gov.uk. We will respond to your email as soon as possible. Thank you for your patience.

To find information on how use the TDR service, please visit the webpage 'Using the Trader Dress Rehearsal service' on the GOV.UK website. (<https://www.gov.uk/guidance/using-the-trader-dress-rehearsal-service>).

Question: I'm a bit stuck with Harmonised System codes for full declarations that are 0% duty from the EU. How do I input this?

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 which is entered in Data Element (DE) 6/14. It 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.

To find information on using the Harmonised System, please visit the webpage 'Using the Harmonised System and product-specific rules for trade between the UK and EU' on the GOV.UK website. (<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, please visit the webpage 'Group 6: Goods Identification' on the GOV.UK website. (<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, please visit the webpage '2022 UK goods classification' on the GOV.UK website. (https://www.trade-tariff.service.gov.uk/help/cn2021_cn2022?_ga=2.119630272.952479697.1639578814-2113230958.1619097277).

Question: Do you have any GB > NI Supp Decs (EIDR) examples?

There are currently no Northern Ireland specific example declarations. For support with Trader Support Service (TSS) enquiries and those relating to the Northern Ireland Protocol, please send your query to the TSS mailbox: tssservicemanagementenquiries@hmrc.gov.uk

There are example declarations for imports to Great Britain (England, Scotland, and Wales) from the rest of the world which may be useful. To find these example declarations, please visit the webpage 'Get help using example declarations for imports to Great Britain from the rest of the world' on the GOV.UK website. (<https://www.gov.uk/guidance/get-help-using-example-declarations-for-imports-to-great-britain-from-the-rest-of-the-world>).

Question: Do we need TDR even for home use declaration?

Whilst Trader Dress Rehearsal (TDR) is not mandatory; 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.

TDR supports all declaration types except for exports dual running as well as additional declaration activities such as movement messages, cancellations and amendments you would experience in the live CDS system. There are no connections to CDS, CHIEF or other HMRC systems. It will not create any legal declarations and no payments will be taken. You can practice freely, submitting a declaration with all the new changes that have been brought about by CDS.

If there are any other queries regarding TDR, please contact the TDR Team on our dedicated mailbox at tdrcommunications@hmrc.gov.uk.

To find more information on TDR and its uses, please visit the webpage 'Using the Trader Dress Rehearsal service' on the GOV.UK website. (<https://www.gov.uk/guidance/using-the-trader-dress-rehearsal-service>).

Question: How will we arrive pre-logged entries via GVMS? Before we could use ANGA on CHIEF or an automatic arrival was produced (E2), what is the alternative?

Goods Vehicle Movement Service (GVMS) will arrive 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 how to manually submit goods on CDS, please visit the webpage 'Manually arrive your goods in the UK' on the GOV.UK website. (https://www.gov.uk/guidance/manually-arrive-your-goods-in-the-uk?utm_medium=email&utm_campaign=govuk-notifications-topic&utm_source=3dc93d86-7101-4c51-a8f7-79a553b1bd1d&utm_content=daily).

To find information on registering to GVMS, please visit the webpage 'Register for the Goods Vehicle Movement Service' on the GOV.UK website. (<https://www.gov.uk/guidance/register-for-the-goods-vehicle-movement-service>).

Question: Can we use different payment methods on imports on the same entry, i.e DAN and PVA, DAN and immediate payment etc?

Only one method of payment per declaration can be used with a few exceptions. The exceptions are the General Guarantee Account, and Postponed VAT Accounting. The General Guarantee Account is used for Security Deposits only, which can be combined with a Duty Deferment account so that the outright liabilities are collected via deferment and the deposits secured against the guarantee account. The Customs Declaration Service (CDS) also allows businesses to use Postponed VAT Accounting to account for its import VAT. For example, if a business currently operates a DDA and a PVA in CHIEF, they will be able to do the same in CDS.

To find information, please visit the webpage 'Check when you can account for import VAT on your VAT Return' on the GOV.UK website (<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' (<https://www.gov.uk/guidance/using-your-general-guarantee-account>).

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)

Kind regards,

Migration & Onboarding Support Team