HMRC Customs Declaration Service

Fast Track Migration

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Fast Track Migration

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This symbol is used to highlight areas where **action is required**

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Your journey from CHIEF to CDS

Fast Track Migration

If you are **declaring for yourself OR declaring on behalf of others**, this pack is for you.

Declarants who are already registered on CHIEF can **Fast Track** their migration **onto CDS** as many stages of the process are automatically complete. However, there are some differences and **you will need to take further action**.

This pack will explain **the differences** between the two services, the **action you need to take** and where you can find the answers to your questions.

This pack will help explain & simplify how to move from CHIEF to CDS and is specifically designed to help declarants who are already registered on CHIEF.

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Key Differences between CHIEF & CDS

Tariff

If you submit a declaration using CHIEF codes, **it will be rejected as the codes do not exist on CDS.**

Code Format

CHIEF had 68 boxes, allowing free text. CDS has 91 single use data elements, most of which are **restricted to code format.**

Legislation

Essentially, this is a move from using paper-based rules on CHIEF to data processing rules on CDS.

Software

As well as data changes, software developers are required to change their software language.

Procedure Codes

CDS Procedure Codes are multiple, interchangeable combinations depending on circumstances.

Data Sets

CHIEF has a single SAD (C88) form used for multiple purposes. **CDS has 17 different data sets.**

Learn more about the differences between CHIEF and CDS **HERE**

How to Get Started

Discover your journey towards the new Customs Declaration Service.

01.

CHIEF User

Collect all your information

Declarant and Trader

checklists

02.

Subscribe to CDS

Click HERE to subscribe

03.

Financials

Set up a new Direct Debit for CDS

04.

Access to TDR

Ask your Software Developer to connect you to TDR

05.

Practice

Practice making a declaration in TDR
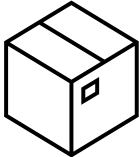
06.

CDS User

Start making a declaration in CDS Live

WAYS OF WORKING

It is strongly recommended you practice in TDR before using CDS. Although, not a requirement, users who practice in TDR **have a significantly higher proportion of successful declarations in CDS.**

Before you move from TDR into CDS Live, **it's a good idea to talk to your Software Developer** who can help coordinate any changes.

This is particularly **important if you use a Community Service Provider (CSP) and use a Badge**.

Subscribe to CDS

What do you need to subscribe to CDS?   **Subscribe to CDS here**

- ✓ Government Gateway account   ✓ National Insurance number
- ✓ EORI number   ✓ Business address
- ✓ Unique Tax Reference (UTR) number ✓ Date you started your business

Declarant Checklist (after CDS subscription):   **Full declarant checklist here**

- ✓ Contact your Software Developer or choose from the approved list of **Software Developers**
- ✓ Authorise your Software Developer to connect you to CDS
- ✓ Choose a payment method and complete your financials
- ✓ Request access to TDR training environment from your Software Developer

Trader Checklist (after CDS subscription):   **Full trader checklist here**

- ✓ Choose a payment method and complete your financials
- ✓ Provide your broker or agent with Customs Clearance instructions

# Hints & Tips

Government Gateway

A central place where you can **register to use online Government services.**

Government Gateway enables people and businesses to access many of HMRC's digital services including CDS and Tax services.

Many people will have previously accessed CHIEF via a third party, such as a Software Developer.

The new CDS service works in partnership with your Government Gateway account, **so it is important that your account is set up correctly**.
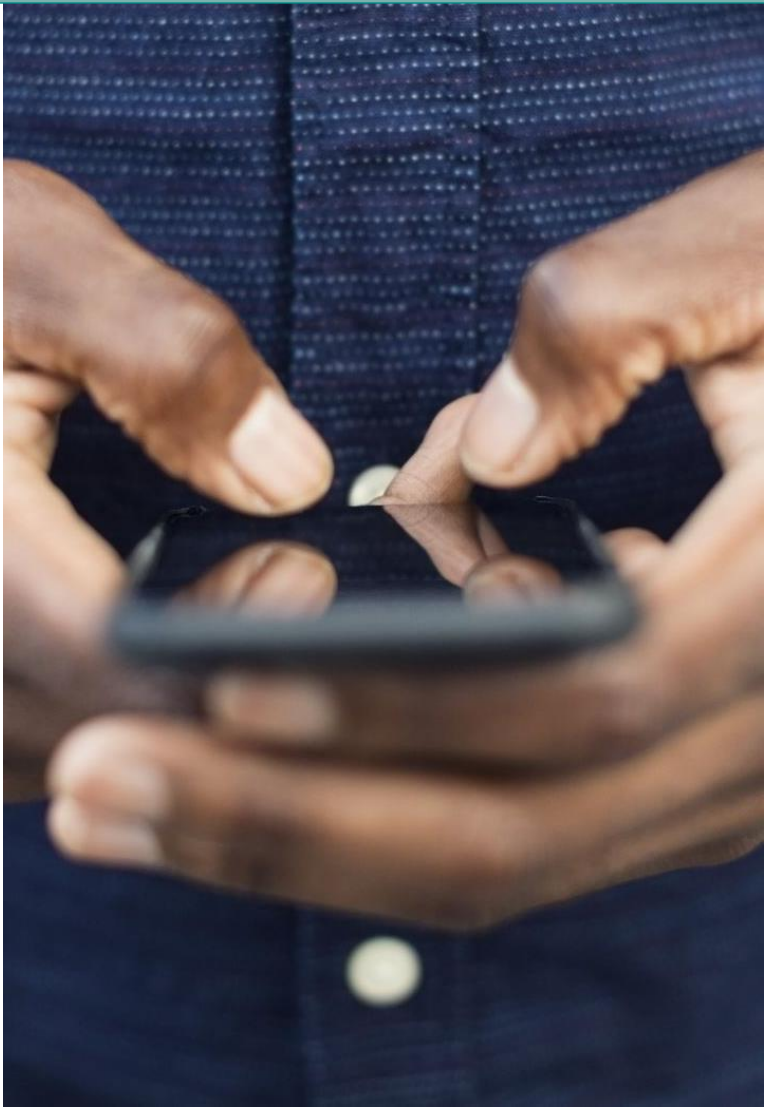
You must use the correct Government Gateway credentials when you subscribe to the new Customs Declaration Service.

Keeping your information secure

Do not share your Government Gateway user ID and password with anyone else.

Sign in using Government Gateway

Government Gateway user ID
This could be up to 12 characters.

Password

Sign in

Government Gateway Set-Up

You must ensure that you set up the correct Government Gateway account type.

CDS will migrate your data from CHIEF. It's important to **make sure that the information you input, when subscribing to CDS, matches your Government Gateway account**. If you don't, your application could be significantly delayed.

When you update your details on Government Gateway, it can take up to a further 24 hours to update in CDS.
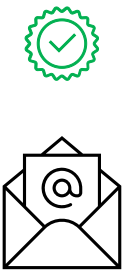
Company Name
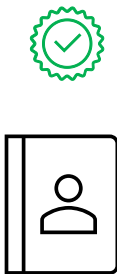
Company Address

Contact number

Email Address

Types of Government Gateway Accounts

Individual – for the self-employed (you are not able to add any additional people to this account type)

Organisation – for business owners or representatives

Agent – only applicable for those acting on behalf of a Declarant (e.g. accountant)

Choosing the incorrect account type will prevent you from submitting successful declarations in CDS.

Corporation Tax

If you are subscribing to CDS with an **Organisation Account**, you will need to provide your Corporation Tax number (UTR). For more help, i**t's a good idea to** speak with your own Accounts Department first. If this is not possible, HMRC can assist you, here – but this may result in a delay.

Government Gateway for Organisations

Organisation accounts are available for businesses on Government Gateway.

An Organisation account allows you to add multiple Users to your account who can use your credentials.

Larger organisations and businesses need **to plan how they will manage their Government Gateway account, permissions and access levels.**

The **Account Administrator has the flexibility to add people to your account**, giving them their own login name and password.

Your Administrator also **controls the level of permissions and access** each individual User has.

This allows you to give permissions to specific Users.

To keep your account running smoothly, it's a good idea to **authorise more than one** Account Administrator.

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Government Gateway for Organisations

Every organisation **must provide one email address** to receive Customs Notifications.

It's a good idea **to make sure more than one person is able to access and monitor your email address**.

To get access to Government Gateway, each User will need to be verified. Individuals will be given their own set of credentials. This is linked to their **permissions authorised by the Account Administrator**.

The most common way to do this is via a 2-step authentication process. This is usually a One Time Code (OTC) sent to a specific mobile phone linked to the account.

It is important for large organisations to consider giving access to more than one individual.

Help with EORI Numbers

An EORI number is a unique ID code used to track and register customs information in the UK and EU. They are permanently associated with the company they're issued to, so **you won't get another EORI number if you've simply forgotten yours.**

Your EORI is linked to your Business Name, Address and Corporation Tax UTR (if you have one). If you have **forgotten your EORI number**, or if you are **unsure if you have one**, you can complete this **Online Form** to obtain your details.

ONLINE

To get specific EORI advice, contact the EORI Team using the **Online Form**

START A CONVERSATION

Call on 0300 322 9434, Monday to Friday, 8am – 6pm

WRITE TO US

CITEX Written Enquiry Team, Local Compliance S0000, Newcastle, NE98 1ZZ

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Financials

Support with Financial information

If you have **previously used CHIEF you will already have both a DDA & DAN**.

A Duty Deferment Account (DDA) lets you make one payment a month through Direct Debit instead of paying for individual consignments.

Make sure **your EORI number has the Authority to use your chosen DAN** or your declaration will fail.

When a declaration has been accepted, **you will not be able to change the method of payment**.

A **financial dashboard** is due in the next release, so will be made available soon.

Authorities

Some Authorities may not transfer over from CHIEF*

You must give Agents or 3rd parties **authority to use your duty deferment account number.**

Set up a **standing authority** via your CDS Dashboard, using the <u>view your customs financial accounts service</u>. If you do not correctly authorise the accounts, the declarations will fail.

Each 3rd party **will also need to subscribe to CDS** for your declarations to be successful.

*If you set up a **standing authority on CHIEF after November 2020, you must set it up again on CDS.**

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Direct Debit Changes

A Direct Debit Instruction (DDI) is a way for a Payer to authorise a bank to pay a business.

Direct Debits can be set up via online banking.

You will need to provide your details, the name of your Bank, Sort Code and Account number. Click here to set up your DDI now.

Changes to your Direct Debit in CDS

You must set up a new Direct Debit Instruction (DDI), with your bank or building society, **to use CDS**.

You should not cancel your existing CHIEF DDI.

If you do not need to use your Duty Deferment Account (DDA) immediately, **you will still need to provide your Direct Debit Instruction (DDI) when you submit your application**.

Your account cannot be activated without this information and may take up to 30-days for HMRC to set up in CDS.

You can use TDR without a DDI. TDR is a safe training environment and no payments are taken.

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Guarantees

⚠️

Existing guarantees in CHIEF will automatically transfer to both TDR & CDS.

It is important to check that your details are correct in CDS.

There are different types of guarantees that you may need to successfully Import and Export Goods in and out of the UK.

INDIVIDUAL GUARANTEE

You can use these to cover customs duties for one-off or high value imports. Click here to find out more.

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 later once agreed. Click here to find out more.

CUSTOMS GUARANTEE

This is an agreement to cover debts arising from customs duty, import VAT and excise. Click here for more information. Click here to check if you need a customs guarantee.

Transit guarantee amounts are not currently shown on your Financial Dashboard/Customs Financial Accounts. Click here to find out your transit guarantee balance.

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Preparing for CDS

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Trader Dress Rehearsal (TDR)

Now that you have subscribed to CDS, you have the opportunity to **practice making declarations in our CDS simulated environment**, Trader Dress Rehearsal (TDR).

- TDR is a **free service** that is designed to help you prepare for the live Customs Declaration Service (CDS).

- TDR is a **safe environment** where you can practice making different types declarations before using CDS.

- TDR is recommended because it **improves success rates when submitting declarations in CDS Live**.

- To gain access to TDR **contact your Software Developer**.

- Click here for a list of Software Developers who are able to provide CDS software.

Trader Dress Rehearsal (TDR)

Submit realistic **dummy** business scenarios **without creating legal declarations and with no payments taken**.

A declarant focused offering, allowing the declarant to assure their "day in the life" declaration scenarios in an **isolated CDS simulated environment** that can be used for ongoing training.

Supports the submission and processing of additional declaration activities, such **as movement messages, cancelations and amendments** to assure the full scope of declaration scenarios.

Supports the submission and processing of all import and export declaration types (except exports dual running) using **real account data such as EORI's, duty deferment account numbers, authorisations and licences.**

TDR is available via a simple setup process carried out by your software developer, for those who have clear plans in place for migrating to CDS. This enables you to gain **direct access** from your SWD application through to TDR.

Trader Dress Rehearsal

CHIEF User   Subscribe   Financials   Get Access   Practice   CDS User

If you run into a problem

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Document Codes & Licenses

Below is a guide to using the **Online Tariff tool** to find document codes related to licenses, certificates, and waivers for commodity codes in both the UK Integrated Online Tariff and Northern Ireland Online Tariff. **This is currently the most common cause of rejections.**

Step 1

Identify your goods:
- Enter the name of the goods or commodity code, then enter the date of the import.

- Then, press the 'Search for a commodity' button.

Step 2

Identify Import Control Measures:
- Enter the country where goods are being moved to/from the UK.
- Under the 'import controls' tab, note the measure types that apply to your goods.
- Then, Press the 'Conditions' button to identify the requirements that are necessary to declare to satisfy the measure type.

Step 3

Understand the Requirements:
- After pressing the 'Conditions' button, a pop-up indicating the certificate/license/ document options to satisfy the measure appears.

- Press 'Guidance for completing Box 44 or Data Element 2/3' for information on how to declare these document codes.

Step 4

Understanding using the CDS waiver code 999L:
- The 999L CDS waiver code works in a similar way to LIC99 on CHIEF. 999L can only be entered once per goods item as it will cover all waivers compatible with 999L for that commodity code.

- See Tariff Volume 3 Great Britain Supplement CDS and CHIEF for more information.

Where **Airworthiness Tariff Suspension** is available no specific procedure code is required and **your declaration can be completed with preference Code 119**. More information can be found **HERE**

If your goods are moving to Northern Ireland and are 'at risk' of movement into the EU, use the Northern Ireland Online Tariff which includes the measure conditions for both the UK and EU.

CDS Waiver 999L

CDS Waiver 999L is a helpful solution for businesses moving from CHIEF to CDS. It is specially designed to increase the number of successful declarations and make it quicker for you to submit GB-ROW import/export declarations.

999L does not waive the requirement for a licence. Instead, it acts as a universal document code with no requirement to be authorised to use. It is not constrained by procedures or declaration types, only whether the measure and commodity permits its use. 999L replicates Y related waiver codes within CDS, providing an alternative to using available specific waiver codes.

999L is designed to be used on imports and exports movements between Great Britain and the Rest of the World where there is no mandatory licensing requirement (i.e., you do not need a specific license to import or export your goods).

Using the CDS waiver will help you to make a smooth transition to CDS by streamlining the process of declaring prohibited and restricted goods. 999L is only a temporary measure and will be removed on 30 September 2023.

Navigating the CDS Tariff Rules

It is important to familiarise yourself with the "**Completing import customs declarations**" steps before you submit a declaration.
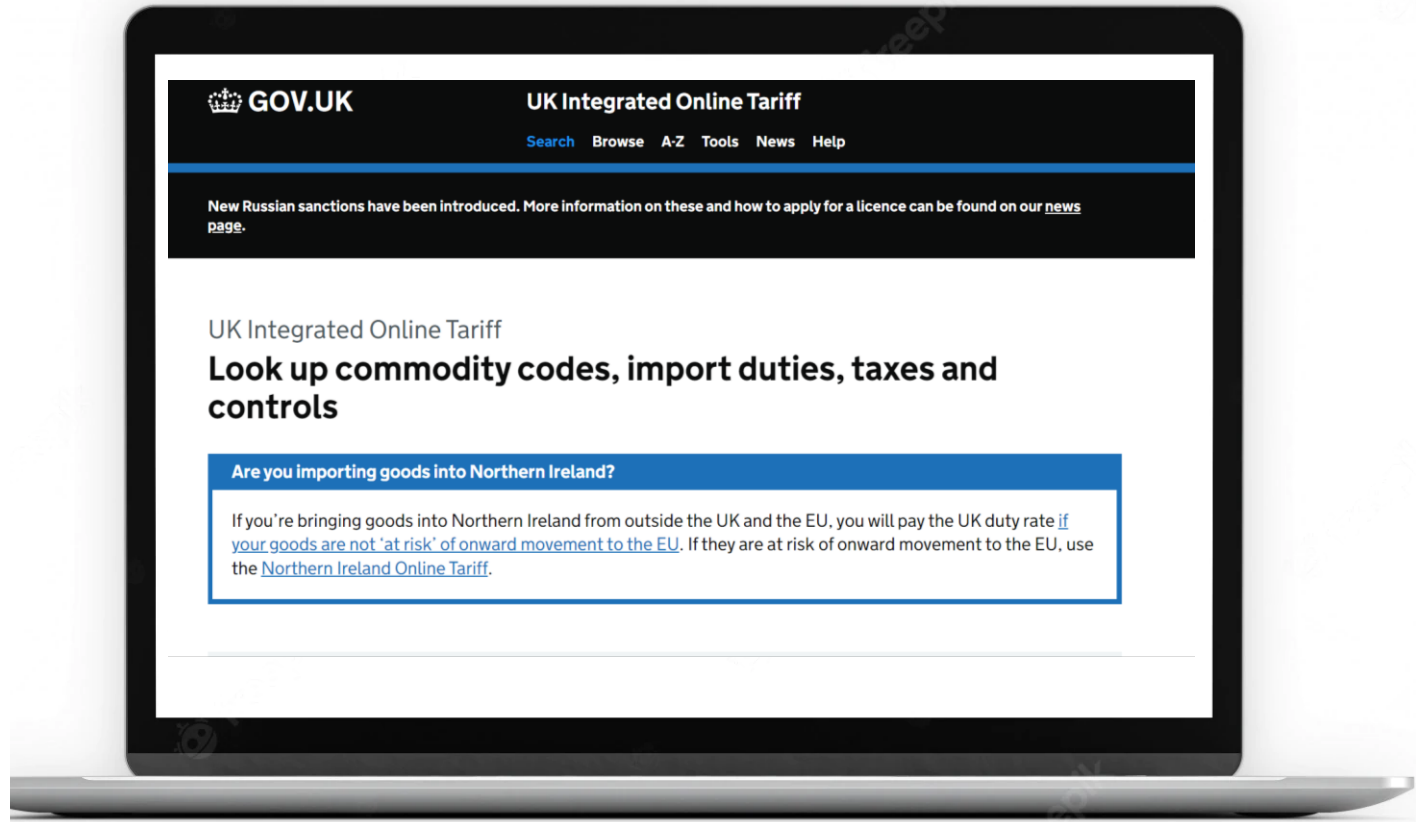
- Declaration Category
- Commodity Codes

- Procedure Code
- Additional Information Statement Codes

- Specific Document & References codes
- Prioritising Appendix 1 & 2 completion

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

Useful GOV.UK Pages

The links below are a selection of useful pages to aid your migration journey.

1

Customs Declaration Service Collection: here
This page brings together information about the Customs Declaration Service.

2

Step-by Guides
How to bring goods into the UK from any country, including how much tax and duty you'll need to pay and whether you need to get a licence or certificate. **Importing** goods into the UK: here. **Exporting** goods out of the UK: here.

3

CDS Declaration Completion Instructions for Imports: here
This guide provides detailed completion instructions for **data elements** when making an import declaration to the Customs Declaration Service (CDS).

4

Example Declarations
Help using example declarations for imports to Great Britain from the rest of the world: here.

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How to Videos

To help you on your journey from CHIEF to the new Customs Declaration Service, HMRC have produced a number of helpful **'How to' videos available free, anytime via YouTube.**

Subscription & Services:

Subscribe to CDS

Secure file upload service

Declarations:

Make a declaration

Supplementary declarations

Delayed imports

Financials:

Duties, taxes and terminology

Use your financial accounts

Set up a standing authority

Set up a DDI (one signature)

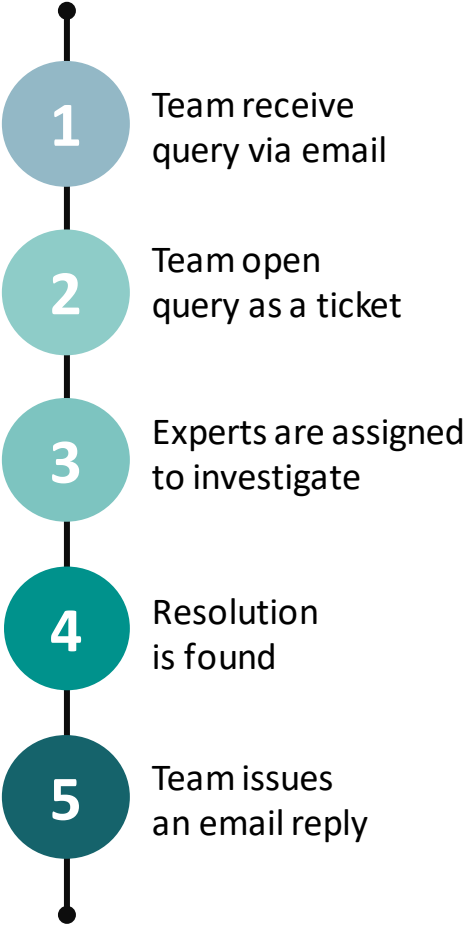Set up a DDI (multiple signatures)

Rejection Self-Help Guide

If you are experiencing rejections in TDR or CDS, follow the steps below to find your answers.

01.

TDR/CDS has responded with a rejection message

- Indicating there was some information, or a combination of information in your Declaration that TDR/CDS could not process

02.

Gather the rejection reason/s

- Note down the rejection code/s
- Consult the TDR/CDS Error Codes document
- If you are unable to view your rejection codes, you may need to consult your software developer

03.

Incorrect or Missing Documents to Satisfy Tariff Measurement Conditions e.g. Y, B, E, C

- National and Union Documents
- Commodity Code Lookup (for required conditions)

04.

Missing or Additional Code Invalid / Missing or Invalid Supplementary Unit Value

- Additional Codes
- Supplementary Units

05.

Invalid Additional Document Type Codes, Invalid Delivery Terms Location Name, Invalid Goods Location Type Code, Invalid Transport Means Type

- National and Union Documents
- Delivery Terms
- Goods Location Codes
- Transport Means Type

06.

Having consulted the various sources of information, you still cannot submit a successful declaration – there could be a known **difference between CHIEF and CDS**:

- CHIEF > CDS business rules 'Key Differences'

07.

Raise a support ticket (for the appropriate environment)

- TDR: tdrcommunications@hmrc.gov.uk
- Live CDS: cds.operations@hmrc.gov.uk

If there is no TDR/CDS rejection message, your declaration may not have made it through to HMRC. Its important to check there are no planned downtimes for planned updates.

Contacting HMRC

Our query process:

1. Team receive query via email
2. Team open query as a ticket
3. Experts are assigned to investigate
4. Resolution is found
5. Team issues an email reply

TDR Communications Mailbox

This mailbox is for queries regarding the **TDR service**, such as TDR access & rejection queries.

✉ Email: tdrcommunications@hmrc.gov.uk

CDS Operations

These communication services are for queries regarding the **CDS live service.**

✉ Email: cds.operations@hmrc.gov.uk

Please note, if the issue is related to third party software, it should be raised with your Software Developer.

Commonly Used Terms

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Definitions

API (Application Programming Interface)

An API is a software intermediary that allows two applications to talk to each other. An API delivers a User response to a system and sends the system's response back to a User.

EORI (Economic Operators Registration and Identification number)

Businesses and people wishing to trade must use the EORI number as an identification number in all customs procedures when exchanging information with Customs administrations. https://www.gov.uk/eori/apply-for-eori

UTR (Unique Tax Reference)

The Unique Taxpayer Reference, often referred to as a UTR is a code used by HMRC to identify self-employed people and their companies for tax purposes. https://www.gov.uk/find-lost-utr-number

CSP (Community System Providers)

Independent trade systems that directly interface with HMRC frontier systems. CSPs track the movement of goods within ports and airports, enabling them to operate more efficiently.

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Definitions
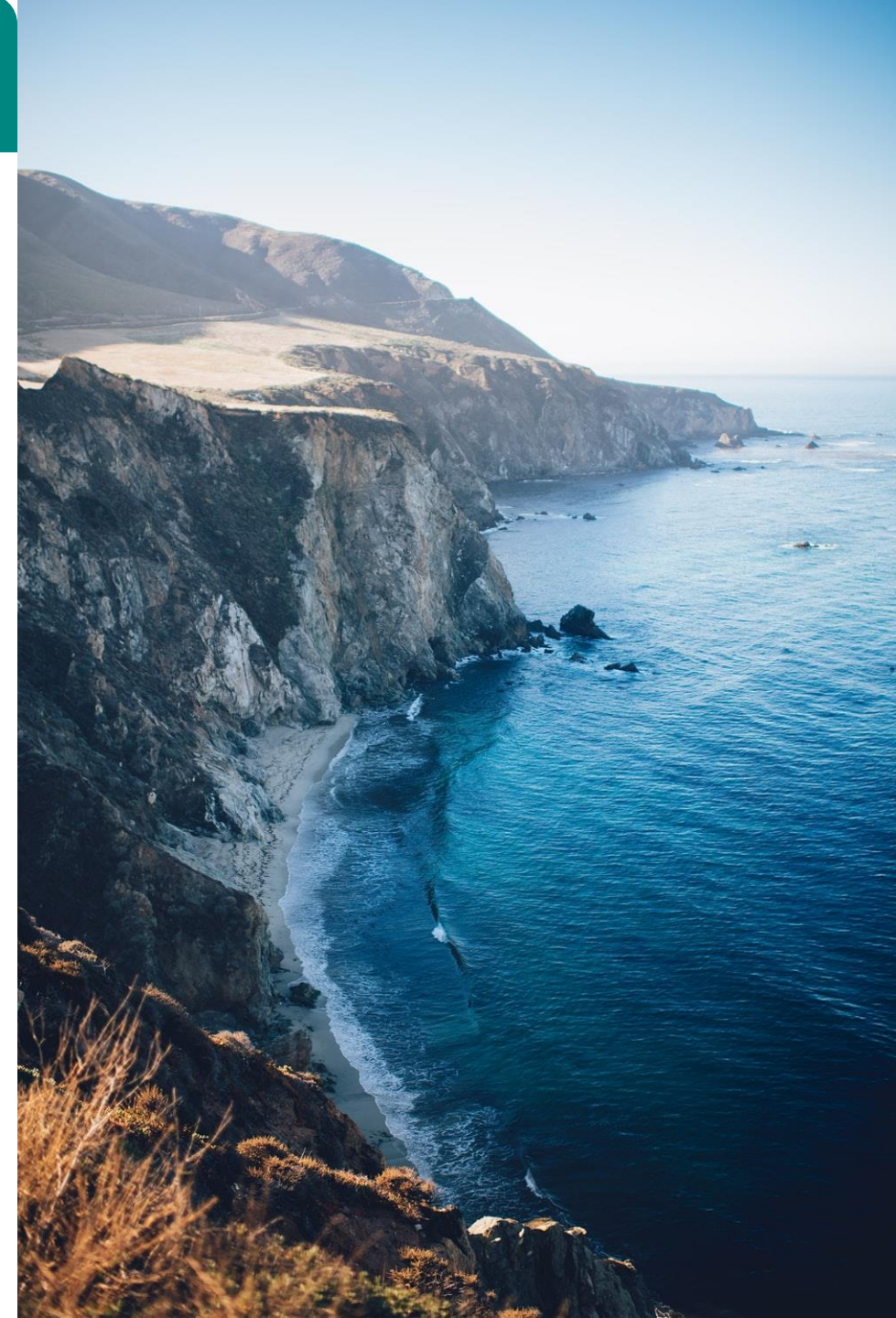
AEOC (Authorised Economic Operator Customs Simplification)

Authorised Economic Operator status is an internationally recognised quality mark that shows your business's role in the international supply chain is secure and has customs control procedures that meet Authorised Economic Operator standards and criteria. https://www.gov.uk/guidance/authorised-economic-operator-certification

SIC Code (Standard Industrial Classification Code)

A condensed list of SIC codes for providing Companies House with a description of your company's nature of business. https://www.gov.uk/get-information-about-a-company

SWD (Software Developer)

SWD is an acronym commonly used when describing Software Developers. Your Software Developer is the third-party software provider enabling your access to HMRC services.

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