



Changes to Customs Handling of Import and Export Declarations

2022

Mandatory Government Changes



Do you import or export goods? If so, are you ready for CDS?

What is changing?

Customs Declaration Service (CDS) will be replacing the existing Customs Handling of Import and Export Freight system (otherwise known as CHIEF).

Why is there a need for change?

CHIEF is one of the world's most sophisticated electronic services for managing customs and declarations processes. It is however, now 25 years old and as a result not easily adaptable to new requirements.

Who does it apply to?

All importers and exporters who participate in customs declarations in the UK

When will it start?

The current system (CHIEF) Will be retired in two stages:

1. On 30th September 2022: The ability to make import declarations will end

2. On 31st March 2023: The ability to make export declarations will end

How will importers & exporters be affected?

Any customer of DSV involved in the import or export of goods will be migrated to CDS.

CDS will still hold the same required functionality as CHIEF, however there will be significant differences:

- The Customs & Declaration Service will be accessed by Trader on GOV.UK via a Government Gateway account.
- CDS will offer multifunctionality in one place – for example, traders will be able to view previous import and export data on pre-defined reports, check tariffs, apply for authorisations and simplifications, and check their duty deferment statements.



Global Transport and Logistics



Actions required by DSV Customers - Prior to migration

When processing your customs declarations, DSV clearance hub will be asking for a different set of data than previously. Please note all CPC's (Customs Procedure Codes) will change, and some commodity codes will require additional information, this is driven by the new data requirements associated with CDS. Clearance documents, as usual, will be made available via our customer portals.

Useful checklist



- All customers must have a valid EORI registration

<https://www.gov.uk/eori/apply-for-eori>



- Customers must be registered to use CDS

<https://www.gov.uk/guidance/get-access-to-the-customs-declaration-service>



- Customers with a deferment account must create a new direct debit with HMRC for use with CDS

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



- Customs Comprehensive Guarantee number is required on all declarations when a deferment account is being used as a method of payment, unless deferment account holder has claimed full guarantee waiver against their deferment. If an importer holds a CCG (Customs Comprehensive Guarantee) or GGA (General Guarantee Account) DSV will need to include this on CDS declarations where required.



- To enable DSV to use a customer's deferment account on declarations, the customer must authorize DSV GB759894254000 EORI Number Online via your Government Gateway account under deferment options.

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



- CCG will also be required for Special Authorisation and Procedures, for example CFSP, inward processing relief. Special Authorizations and Procedures will also have a CDS specific authorization number.



HMRC have created various online documents to provide details of the changes and provide assistance they include:

- A communication pack detailing key differences between CHIEF & CDS.

<https://www.gov.uk/government/publications/customs-declaration-service-communication-pack>

- A toolkit for businesses detailing the information required for traders to prepare, this includes CDS Registration and direct debit creation processes.

<https://www.gov.uk/government/publications/customs-declaration-service-communication-pack/customs-declaration-service-toolkit>



Postponed VAT Accounting

If you have registered for PVA you have access to CDS Government Gateway portal.



DSV