



HM Revenue
& Customs

Trader Checklist - Moving to the Customs Declaration Service

You can now start moving to the Customs Declaration Service. The Customs Declaration Service is a modern IT platform with the flexibility to grow in line with the government's plans to have the world's most efficient customs system by 2025.

If your business is VAT registered, you may already be using the Customs Declaration Service for VAT purposes. Before you take action, please check with your organisation to find out if you're already registered and make sure HMRC has the correct contact details for your business. This will make sure you receive our regular customs information emails.

The Customs Handling of Import and Export Freight (CHIEF) system will close in two phases. You'll then need to declare all goods you import into or export from the UK through the Customs Declaration Service.

CHIEF will close:

Phase one: After 30 September 2022, the ability to make import declarations will end.

Phase two: After 31 March 2023, the ability to make export declarations will end.

If someone else submits customs declarations for you, such as a customs broker or agent, you need to find out if they're still using CHIEF. Find out more about getting someone to deal with customs for you at www.gov.uk/hmrc/customs-on-your-behalf

If they do, you need to follow the steps below to make sure they can move your declarations to the Customs Declaration Service before CHIEF closes.

If you want to submit declarations yourself directly to the Customs Declaration Service, please also read the checklist for declarants.

For your customs broker or agent to use the Customs Declaration Service you need to follow these five steps:

1 Register for a Government Gateway account

Most business will already have a Government Gateway account to access their personal or business tax account. You should use this account to access the Customs Declaration Service.

You can register for a Government Gateway account if you don't have one already. Go to www.gov.uk/log-in-register-hmrc-online-services

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 don't have one already. It's free and it only takes ten minutes to apply. You should receive your EORI number within a week, but it can take longer during busy periods. Go to www.gov.uk/eori

3 Register for the Customs Declaration Service

You'll then need to register for the Customs Declaration Service. This can take up to five working days. Go to www.gov.uk/hmrc/cds-get-access

You'll need your Government Gateway user ID and password for yourself or your business.

You'll also need:

- your GB EORI number
- your 10-digit Unique Tax Reference (UTR) number - you can find this on any HMRC payment reminders, or in your personal tax account
- the address for your business that we hold on our customs records - please tell us if your address has changed
- your National Insurance number (if you're an individual or sole trader)
- the date you started your business.

□ 4 Choose which payment method to use

You can choose the payment method which is best for your declaration. You can view your balances and payments in the Customs Declaration Service 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 Customs Declaration Service uses a separate HMRC bank account to CHIEF, so you'll need to set up a new direct debit. Go to www.gov.uk/hmrc/cds-setup-dda
- **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 import VAT on your VAT return. Go to www.gov.uk/hmrc/account-for-import-vat

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. Find out more at www.gov.uk/hmrc/cash-account-for-cds
- **immediate payment** by Bacs, CHAPS, online or by telephone banking - you can pay by debit, corporate credit card or cheque. Find out more at www.gov.uk/hmrc/pay-cds-imports
- **individual guarantee** - you can use these to cover customs duties for one-off or high value imports. Find out more at www.gov.uk/hmrc/individual-guarantee-customs-debts
- **general guarantee account** - 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. Find out more at www.gov.uk/hmrc/general-guarantee-account

□ 5 Instruct your customs broker or agent

You need to give your broker or agent customs clearance instructions, which are compliant with the Customs Declaration Service. You may need to:

- use the Customs Declaration Service Finance Dashboard to set up, check or update which customs 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.