



# Your personal supplementary declaration planner

If you've chosen to delay making customs import declarations on non-controlled goods that you've brought in from the EU this year, you have to make a supplementary declaration within **175 calendar days** of your shipment arriving in Great Britain.

This planner sets out the **key actions you need to take** to complete your supplementary declaration within **175 calendar days** of importing your goods.

## Before you import your goods, you need to:

### STEP 1

Get an EORI number starting with GB. If you do not already have one you can apply at [www.gov.uk/eori](http://www.gov.uk/eori).

Note your EORI number here:

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### STEP 2

Choose how you'll make supplementary declarations. Find out more about the two options by going to [www.gov.uk/hmrc/prepare-supplementary-declaration](http://www.gov.uk/hmrc/prepare-supplementary-declaration).

Most people use an intermediary such as a customs agent to deal with their declarations you can find out more by going to [www.gov.uk/hmrc/customs-on-your-behalf](http://www.gov.uk/hmrc/customs-on-your-behalf).

For a list of customs intermediaries that can help you, go to [www.gov.uk/hmrc/agents-fast-parcel-operators](http://www.gov.uk/hmrc/agents-fast-parcel-operators).

### STEP 3

Set up and enter details into your own records - also known as EIDR.

For details on what to include, go to [www.gov.uk/hmrc/make-import-declaration-unauthorised](http://www.gov.uk/hmrc/make-import-declaration-unauthorised).

If you are VAT registered and enter details in your own records, you must account for import VAT on your VAT return by going to [www.gov.uk/hmrc/delayed-declaration-import-vat](http://www.gov.uk/hmrc/delayed-declaration-import-vat).

Continue to page 2 if you decide to complete declarations yourself, instead of getting a customs intermediary to help.

If you decide to complete declarations yourself, instead of getting a customs intermediary to help, you also need to:

Date imported goods arrived in GB and were declared into free circulation:

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Add **175 calendar days** - this is your personal deadline for when your supplementary declaration must be made:

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**STEP 4**

Apply for a duty deferment account at [www.gov.uk/hmrc/duty-deferment-account](http://www.gov.uk/hmrc/duty-deferment-account) to pay any Customs Duty you owe. This allows you to make one payment a month through Direct Debit instead of paying for individual consignments. **This can take up to six weeks to be processed.**

To work this out **take away 42 calendar days** from the date your supplementary declaration must be made:

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**STEP 5**

Apply for authorisation to use simplified declaration procedures, at least **60 calendar days** before you need to make your first supplementary declaration. You can apply by completing form **C&E48** by going to [www.gov.uk/hmrc/apply-ce48](http://www.gov.uk/hmrc/apply-ce48).

To work this out **take away 60 calendar days** from the date your supplementary declaration must be made:

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**STEP 6**

Get access to one of HMRC's customs processing systems - CHIEF or CDS by going to [www.gov.uk/hmrc/delay-import-declarations](http://www.gov.uk/hmrc/delay-import-declarations).



**STEP 7**

Buy software that works with HMRC's customs processing systems and is designed for completing supplementary declarations.



**STEP 8**

If you're VAT registered, when you make your supplementary declaration, select that you're accounting for import VAT on your VAT return. Check your next Monthly Postponed Import VAT Statement by going to [www.gov.uk/guidance/get-your-postponed-import-vat-statement](http://www.gov.uk/guidance/get-your-postponed-import-vat-statement) - and adjust your figures when you complete your next VAT return if they are different.

If you're not VAT registered you must pay at the time you make the supplementary declaration.



If you need help, please call the Customs and International Trade helpline on **0300 322 9434** (8am to 10pm Monday to Friday and 8am to 4pm at weekends).