



HM Revenue  
& Customs

Update - 31/08/22

# Trader Checklist - Moving to the Customs Declaration Service

As a Trader who uses a Customs Agent to submit declarations on your behalf, you must act now and move to the Customs Declaration Service. If you do not act now, you may no longer be able to make import declarations from 1 October 2022.

**For your customs broker or agent to submit declarations for you on the Customs Declaration Service, you need to follow the 4 important steps outlined below.**

If you view your postponed import VAT statements online at [www.gov.uk/guidance/get-your-postponed-import-vat-statement](https://www.gov.uk/guidance/get-your-postponed-import-vat-statement), you will have already subscribed to the Customs Declaration Service, but there are still actions you need to take. You should begin from step 3.

## Benefits of the Customs Declaration Service

The Customs Declaration Service is resilient, reliable, cost effective and adaptable to the future needs of business. It operates both the UK and EU Trade Tariffs and supports import and some export declarations.

The Customs Declaration Service saves you time by:

- giving real time notifications and alerts on all your import and export declarations and movements, and
- allowing you to manage your business finances by opening a duty deferment account, make payments by card or bank transfer enabling your goods to clear without delay.

If your broker or agent isn't ready to move to the Customs Declaration Service, you can find a list of agents who are by reading getting someone to deal with customs for you. Go to [www.gov.uk/hmrc/customs-on-your-behalf](https://www.gov.uk/hmrc/customs-on-your-behalf).

If you want to submit declarations yourself please read the checklist for declarants at [www.gov.uk/government/publications/customs-declaration-service-communication-pack/declarant-checklist-moving-to-the-customs-declaration-service](https://www.gov.uk/government/publications/customs-declaration-service-communication-pack/declarant-checklist-moving-to-the-customs-declaration-service).

## Step 1: 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 10 minutes to apply. Go to [www.gov.uk/eori](https://www.gov.uk/eori).

To apply for an EORI number you need to have a Government Gateway user ID. If you don't already have one, you will create one during the application process.

You should receive your EORI number within a week, but it can take longer during busy periods.

When applying for a new EORI number you'll be automatically subscribed to the Customs Declaration Service. Once you have received your EORI number go to step 3.

## Step 2: Subscribe to the Customs Declaration Service

You'll then need to subscribe for the Customs Declaration Service.

This can take up to 5 working days. Go to [www.gov.uk/hmrc/cds-get-access](https://www.gov.uk/hmrc/cds-get-access).

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

- your EORI number that starts with GB
- 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.

### Step 3: Choose which payment method to use

If you make all payments direct to a customs agent or broker who pay HMRC on your behalf, you should speak to them to confirm whether you now need to make any payments direct to HMRC. If you don't, you can move to step 4.

If you pay HMRC directly for your import and export declarations, you can choose the payment method which is best for you. You can view your balances and payments for your financial statements and accounts once you've subscribed, as well as grant and amend standing authorities if you are a duty deferment account holder.

The main payment methods you can choose from are:

- duty deferment account, go to [www.gov.uk/guidance/check-which-type-of-account-to-apply-for-to-defer-duty-payments-when-you-import-goods](https://www.gov.uk/guidance/check-which-type-of-account-to-apply-for-to-defer-duty-payments-when-you-import-goods). You should review your Customs Declaration Service standing authorities to make sure your customs agent has access to your deferment account. You can grant or remove these when required. The Customs Declaration Service uses a separate HMRC bank account to CHIEF, so you'll need to set up a new direct debit at [www.gov.uk/hmrc/cds-setup-dda](https://www.gov.uk/hmrc/cds-setup-dda).
- postponed VAT accounting, go to [www.gov.uk/guidance/check-when-you-can-account-for-import-vat-on-your-vat-return](https://www.gov.uk/guidance/check-when-you-can-account-for-import-vat-on-your-vat-return). 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](https://www.gov.uk/hmrc/account-for-import-vat).

You can also choose to pay via:

- cash account at [www.gov.uk/hmrc/cash-account-for-cds](https://www.gov.uk/hmrc/cash-account-for-cds)
- immediate payment at [www.gov.uk/hmrc/pay-cds-imports](https://www.gov.uk/hmrc/pay-cds-imports)
- individual guarantee at [www.gov.uk/hmrc/individual-guarantee-customs-debts](https://www.gov.uk/hmrc/individual-guarantee-customs-debts)
- general guarantee account at [www.gov.uk/hmrc/general-guarantee-account](https://www.gov.uk/hmrc/general-guarantee-account)

### Step 4: Instruct your customs broker or agent

You now need to tell your agent or broker that you have subscribed to the Customs Declaration Service. They may then ask you 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 your commercial agreements (such as incoterms), awareness for all values, the location information, and nature of transaction information.