



Declarant Checklist - Moving to the Customs Declaration Service

To make import declarations from 1 October 2022, you must move to the Customs Declaration Service. To do this, you need to follow the 7 important steps outlined below.

If you view your postponed import VAT statements online at 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:

- allowing you to securely upload documents and get messages
- 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.

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.

If you already have an EORI number starting with 'GB', go to step 2.

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.

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.

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: Authorise your software provider to make declarations on your behalf

This will link your software to your Government Gateway user ID. Your software provider will tell you how to do this.

If you're acting on behalf of multiple clients, you may need to authorise the software for each client. Your software developer will be able to help you with this. You may need to regularly refresh this authorisation with your provider.

If you don't already have a software provider, you can check the list of software developers providing customs declaration software. Go to www.gov.uk/guidance/list-of-software-developers-providing-customs-declaration-support.

Step 4: Check the guidance

The Customs Declaration Service is built on the Union Customs Code, which is fundamentally different from the Community Customs Code which CHIEF is based on. You can read about the key differences between CHIEF and the Customs Declaration Service at www.gov.uk/hmrc/cds-communication-pack.

Please read the Customs Declaration Service communication pack to understand how this impacts you and the declarations you intend to make.

Go to www.gov.uk/hmrc/cds-communication-pack.

Step 5: 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 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 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.
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.
- postponed VAT accounting, go to 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.

You can also choose to pay via:

- cash account at www.gov.uk/hmrc/cash-account-for-cds
- immediate payment at www.gov.uk/hmrc/pay-cds-imports
- individual guarantee at www.gov.uk/hmrc/individual-guarantee-customs-debts
- general guarantee account at www.gov.uk/hmrc/general-guarantee-account

Step 6: Get access to the Trader Dress Rehearsal service

The Trader Dress Rehearsal service is a free service that lets you practice submitting declarations. Go to www.gov.uk/guidance/using-the-trader-dress-rehearsal-service.

If you'd like to use the service, you should ask your software provider for access.

You can continue using the Trader Dress Rehearsal service after you start making declarations in live.

Step 7: Submit live declarations

Contact your software provider once you're ready to make declarations. They'll make the request for access to the live service for you.

You'll find help and guidance such as:

- navigate the CDS Declaration Instructions for Imports at www.gov.uk/guidance/navigate-the-uk-trade-tariff-cds-volume-3-for-imports
- the CDS Declaration Completion Instructions for Imports www.gov.uk/government/publications/cds-uk-trade-tariff-volume-3-import-declaration-completion-guide/uk-trade-tariff-cds-volume-3-import-declaration-completion-guide.

You should securely upload when you submit your supporting documents like licenses or certificates of origin.