



HM Revenue
& Customs

Customs Declaration Service

Making an export declaration on CDS

The way you make export declarations – for yourself or on behalf of other businesses – is changing

HMRC is gradually introducing the Customs Declaration Service, the long term replacement for the current Customs Handling of Import and Export Freight (CHIEF) system.

The UK Trade Tariff is an important part of the exports declaration process, and contains the classification information for all goods, including any special conditions that may apply.

On CHIEF, pre-departure Exit Summary Declaration (EXS) data is included alongside fiscal data elements, in a 'combined' customs declaration. This will continue to be the case on CDS.

Most of the detail you include in your export declarations will remain the same, but you may need to input it in a different way. This is to improve the structure and order of how information is grouped and entered as part of a declaration, and also ensures Union Customs Code compliance. In some cases, you may need your customers to provide you with more information, to help you do this.

This guide explains these key changes and where to go on GOV.UK to help you prepare. Please note, your software provider may automate some of these changes in the software you use.

You're legally responsible for the correct tariff classification of your goods.

What's changing?

For declarations, 'Boxes' in CHIEF are being replaced with 'Data Elements' in CDS. While boxes and data elements perform similar functions, they are not 'like for like'. In CHIEF, up to 68 boxes are completed for imports, with 45 boxes typically completed for exports. In CDS, you may need to complete up to 76 data elements for imports and 65 for exports, depending on the type of declaration and situation.

For example, in CDS, a standard export declaration will require the completion of more data elements than an export declaration for outward processing.

You should take the time to understand the different data elements and what needs to be completed for each one. A single box in CHIEF may contain several pieces of information - in CDS, the same information may now be separated into specific data elements.

For example, when making a declaration using CHIEF, the packages and description of goods information is entered in box 31. In CDS, this information is broken down over six data elements.

The Data Elements are divided into eight groups. There's more information about these on the next page.

- 1 Message information
- 2 References
- 3 Parties
- 4 Valuation information and Taxes
- 5 Dates/Times/Periods/Places/Countries/Region
- 6 Goods identification
- 7 Transport information
- 8 Other

Where to go for more information:

For more information about these and any other changes being introduced as a result of the introduction of CDS, please visit [GOV.UK/customsdeclarationservice](https://www.gov.uk/customsdeclarationservice)

Summary of the eight CDS Groups

Data Element Group	What's different in CDS?	Link to CDS Vol 3 Tariff
1. Message Information Including Procedure Codes	<p>Data Elements in Group 1 cover simple, overarching information relating to the whole declaration, or individual items on the declaration. This includes Procedure Codes and Additional Procedure Codes which replace Customs Procedure Codes and will now be split into two parts:</p> <ol style="list-style-type: none"> 1. Procedure Codes are the first four-digit codes used and identify the requested procedure (for example permanent export), and the previous procedure (such as goods previously in free circulation and home use) 2. Additional Procedure Codes are three-digit codes used to identify any supplementary conditions that apply to the intended use of the goods. For example, goods for military use, or where no other Additional Procedure Code applies. <p>For example: Data Element 1/10 (Procedure code) and 1/11 (Additional Procedure Code). Box 37 (Customs Procedure Code) on a CHIEF declaration.</p>	Group 1
2. References Including message and document references, certificates and authorisations	<p>Data Elements in Group 2 cover information about documents accompanying the items on the declaration, certain customs authorisations, or information about declarations that have previously been made in respect of the items.</p> <p>Data Element 2/1 is used to declare the Master Unique Consignment Reference Number (MUCR) and Declaration Unique Consignment Reference Number (DUCR) which must be at header level.</p> <p>For example: Data Element 2/1 (Simplified declaration or previous documents). Box 40 (Summary declaration/Previous document) on a CHIEF declaration.</p>	Group 2
3. Parties Who is involved in making the declaration	<p>Data Elements in Group 3 cover information about different players within the supply chain of the goods; from exportation to importation, through to their declaration to CDS.</p> <p>For example, the Exporter, Declarant, Representative (if relevant), Consignee (if relevant) and Carrier (if relevant).</p> <p>For example: Data Element 3/17 (Declarant), 3/18 (Declarant ID number i.e. EORI number), 3/19 (Representative), 3/20 (Representative ID number) and 3/21 (Representative status code). Box Number 14 (Declarant/Representative) on a CHIEF declaration.</p>	Group 3
4. Valuation information and Taxes The value of the goods	<p>Data Elements in Group 4 tell the customs authorities how the goods have been valued, how the customs value has been built up, and how the statistical value for VAT has been determined.</p> <p>Regarding export declarations, much less valuation information is required on a declaration because taxes are not charged on exports.</p> <p>Data Element 4/11 Exports - this data element is only mandatory for invoices of £100,000 and above.</p> <p>For example: Data Element 4/11 (Total amount invoiced). Box 22 (Currency and total amount invoiced) on a CHIEF declaration.</p>	Group 4
5. Dates/Times/Periods/Places/Countries/Regions Including dates, times and locations	<p>Data Elements in Group 5 cover information on the countries involved in the supply chain for the exported goods - from manufacture/location of goods, to the declaration of goods, to Customs departure from the UK. For example, where the goods originated or were manufactured; where the goods were loaded for shipment; where the goods were shipped to; where the goods are being presented on export; and the ultimate destination of the goods.</p> <p>For example: Data Element 5/8 (Country of destination code). Box 17a (Country of Destination Code) on a CHIEF declaration.</p>	Group 5
6. Goods Identification Codes to identify specific goods	<p>Data Elements in Group 6 tell Customs the quantity of goods being exported by packages and by weight, or other units of measurement, where required. Additionally, it tells Customs what the goods are, allowing Customs to identify the goods being exported, for comparison with the commercial documentation accompanying the exported goods.</p> <p>For example: Data Element 6/8 (Description of goods). Box 31 (Description of goods) on a CHIEF declaration.</p>	Group 6
7. Transport Information Modes, means and equipment	<p>Data Elements in Group 7 cover details about how the goods are transported from the UK to the country of destination and final destination, if appropriate. For example, the identification and type of transport used to carry goods during specific parts of the supply chain through to export.</p> <p>For example: DE 7/4 (Mode of Transport at the Border). Box 25 (Mode of Transport at the Border) on a CHIEF declaration.</p>	Group 7
8. Other Statistical and tariff related data and guarantees	<p>Data Elements in Group 8 cover miscellaneous information about the declaration that has not been captured elsewhere, such as guarantees, statistical data, and the nature of the transaction itself.</p> <p>For example: Data Element 8/5 (Nature of transaction). Box 24 (Nature of transaction) on a CHIEF declaration.</p> <p>For example: Data Element 8/6 (statistical value), box 46 on a CHIEF declaration.</p>	Group 8