



HM Revenue
& Customs

Customs Declaration Service

Making an import declaration on CDS

The way you make import 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 declaration process and contains the classification information for all goods, including any special conditions that may apply.

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

Most of the detail you include in your current 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 and comply with the new Union Customs Code.

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.

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 an import declaration to free circulation (involving valuation method 1), will require the completion of more data elements than a declaration into customs warehousing.

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 Declarant/Representative information is entered in box 14. In CDS, this information is broken down over five 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)

Quick reference guide: Grouping information on CDS

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 that relates to the whole declaration, or individual items on the declaration. This includes Procedure Codes and Additional Procedure Codes which now replace Customs Procedure Codes and will now be split into two parts:</p> <ol style="list-style-type: none"> 1. Procedure Codes - This is a four digit code and is used to identify the requested procedure the goods are going into (such as Free Circulation), and the previous procedure they are coming from (for example, Customs Warehousing) 2. Additional Procedure Codes - A three digit code used to identify any supplementary conditions that apply to the intended use of the goods. For example, if both Customs Duty and Import VAT are being claimed, two separate Additional Procedure Codes will need to be quoted. One is required to claim Customs Duty relief, the other for Import VAT relief. CDS allows up to 99 Additional Procedure Codes to be to be used with a single four digit. Procedure Code. This is a significant change from the seven digit Customs Procedure Codes (CPCs) used when making a declaration to CHIEF. <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>For example: Data Element 2/3 Documents produced, certificates and authorisations, additional references and Data Element 8/7 writing off (Documents Produced). Box 44 on a CHIEF.</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: Data Element 3/15 (Importer name and address), 3/16 (Importer ID number), 3/26 (Buyer name and address) and 3/27 (Buyer ID). The Importer and Buyer details replace the importer/Consignee. Box Number 8 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 you are valuing the goods; how the customs value has been built up; how the statistical value for VAT is determined; the duties due; and means for paying the duties. Establishing the correct customs value of the imported goods is important, as this is the amount on which any duties and VAT due will be calculated.</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 imported goods - from manufacturer, to the declaration of goods, to Customs after arrival in UK, and any immediate onward supply to another member state or territory. For example, where the goods originate or were manufactured; where the goods were loaded for shipment; where the goods were shipped from; where the goods are being presented on import; and the ultimate destination of the goods.</p> <p>For example: Data Element 5/8 (Country of destination code). Formerly Box 17a (Country of Destination Code).</p>	Group 5
6. Goods Identification Codes to identify specific goods	<p>Data Elements in Group 6 tell Customs the quantity of goods being imported by packages and by weight, or other units of measurement where required. Additionally, this information tells Customs what the goods are. This allows Customs to identify the goods being imported, for comparison with the commercial documentation accompanying the imported goods. The details also allow Customs to confirm that the correct duty rate is applied to the imported goods, by virtue of their description.</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 were transported from a third country 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, from port of export in a third country, to arrival at location where import formalities will be conducted.</p> <p>For example: Data Element 7/2 (Container). Box 19 (Container) 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 how unpaid customs duties are being secured, guarantees, statistical data about the transaction with your supplier, and the writing off of licences.</p> <p>For example: Data Element 8/1 (Quota (order removed) number). Box 39 (Quota number) on a CHIEF declaration.</p>	Group 8