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IMPORTANT CHANGES SEPTEMBER 2022: CHIEF REPLACEMENT

# CUSTOMS DECLARATION SERVICE (CDS)

**THE CUSTOMS HANDLING OF IMPORT AND EXPORT FREIGHT (CHIEF) SYSTEM IS CLOSING**

- We are here to help you prepare for the upcoming changes that are being implemented by HMRC which may affect your company.
- **CHIEF** will be replaced by the **Customs Declaration Service (CDS)** for Imports on the 30th September 2022, and Exports on the 31st March 2023.
- **CDS** is a more streamlined customs platform with an updated IT infrastructure, allowing for a higher volume of traffic and access to more features for UK traders.
- We are working closely with the HMRC CDS Migration Team to ensure that our staff are fully trained with CDS and the upcoming changes.



# PAYMENT METHODS ARE CHANGING

Customers who pay VAT or duty via a duty deferment account or the Flexible Accounting System (FAS) should register online for CDS as soon as possible at: <https://www.gov.uk/log-in-register-hmrc-online-services>

- **Duty Deferment Account**

CDS uses a separate HMRC bank account to CHIEF for duty deferment accounts, and a new CDS Direct Debit Instruction (DDI) is required. Importers with their own deferment account must set up a 'Standing Authority' on their CDS online account. This allows us as your clearing agent to use your deferment number on import declarations.

- **FAS being replaced by CDS Cash Account**

The Flexible Accounting System (FAS) is being replaced with new Cash Accounts for CDS declarations. Once registered for CDS online, you'll automatically be issued with a cash account. You can pay funds into your own cash account and authorise your agent to use the account on your behalf.

- **VAT Postponed Accounting**

If you pay VAT via postponed accounting you should still register for CDS online to access your postponed VAT statements and check your import VAT certificates.

The CDS online portal also allows you to check the amount of duty & VAT paid on goods, as well as check which customs entries have been declared using your EORI. It is essential that you have a valid GB EORI number as without this HMRC will not accept any import entries submitted on your behalf.



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## HELPFUL LINKS

For more information on CDS and the transition requirements you can also click on the following links:

**PREPARING TO MOVE TO THE CUSTOMS DECLARATION SERVICE – A HMRC WEBINAR**

<https://www.bifa.org/media/4878810/town-hall-preparing-to-move-to-the-customs-declaration-service.pdf>

**CDS SIMPLIFICATIONS GUIDE – A LETTER FROM HMRC TO TRADERS**

<https://www.bifa.org/media/4749298/h0010934-cds-simplifications-guide-10222.pdf>

**CUSTOMS DECLARATION SERVICE – FINANCE GUIDE**

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/930057/8119\\_CDS\\_Finance\\_Factsheet\\_v4\\_accessible.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/930057/8119_CDS_Finance_Factsheet_v4_accessible.pdf)

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