

NEW CUSTOMS DECLARATION SERVICE (CDS) FROM AUGUST 2018



Businesses dealing with imports and exports from and to non-EU countries will be familiar with the current Customs declaration regime, Customs Handling of Import and Export Freight (CHIEF).

From August 2018 HMRC will be introducing the new CDS which, in early 2019, will replace the existing CHIEF system.

Having been in existence for nearly 25 years, CHIEF cannot easily be adapted to new requirements. The decision to introduce CDS was made before the EU Referendum, however, CDS is designed to handle any increase in Customs declaration traffic in the event the UK has a complete split from the EU. CDS will still provide the facilities offered under CHIEF but in addition CDS will enable importers/exporters to:

1. Sign into CDS on gov.uk through a Government Gateway account.
2. Examine their import and export history, check the tariff and commodity codes, apply for new authorisations and simplifications and check their duty deferment statement.
3. Online help will include self-service tools, guides and checklists.

In addition, CDS will require, mainly as a result of the Union Customs Code (UCC):

- Audit trail of documents.
- Details of buyer and seller.
- Additional commercial references such as tracking number.

CDS will be phased in between August 2018 and early 2019, with

VAT ALERT

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CHIEF running in tandem with the new system. This will give importers and exporters time to adjust to the new CDS.

If you would like to have further detail on this regime, HMRC have published a guidance note which can be accessed through:

www.gov.uk/government/news/getting-ready-for-the-customs-declaration-service

Alternatively, you can obtain further detail on the new CDS by contacting:

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