

Summary

The UK's tax, payments, and customs authority, His Majesty's Revenue and Customs (HMRC) will be retiring the Customs Handling of Import and Export Freight (CHIEF) system on March 31, 2023, and switching to the new Customs Declaration Service (CDS) electronic system. The CHIEF system will be withdrawn for import declarations on **September 30, 2022,** and import declarations will need to be made on the new system, CDS.

Resources

- HMRC Helpdesk for Tariff Classification: <u>classification.enquiries@hmrc.gov.uk</u>
- HMRC Helpdesk for CDS Deferment Direct Debits (Corporate Finance)
 <u>cdsdefermentdirectdebits@hmrc.gov.uk</u>
- HMRC Helpdesk for CDO, Enquiries (Corporate Finance) <u>cdoenquiries@hmrc.gov.uk</u>
- HMRC Duty Deferment enquiry line: 03000 594243 Open 8.30am-12.30pm & 1.30pm-4.30pm

What you should do now to prepare for the migration to CDS:

Read the CDS Guide for UK Importers and complete the following steps:

- 1. Register for a <u>Government Gateway (GG) account</u>. To register, ensure you have your EORI, company address and postal code, unique tax ID number, and the date of company incorporation.
- 2. Register for <u>CDS</u> if applicable. Traders require UTR (Unique Tax Registration), UK Government Gateway details, their EORI and their address. Please note, if a new GB EORI has been applied for since March 2019 automatic registration to CDS will have occurred.
- 3. Complete the <u>CDS Direct Debit Instruction</u> if applicable. CDS uses a separate HMRC Bank account to CHIEF and a new CDS DDI is required. This should be set up as soon as possible by declarants and importers for whom they hold a standing authority. Set up your Direct Debit for a Duty Deferment Account on CDS
 - Electronic DDI's are available for completion via the CDS financial dashboard.
 - Where multiple signatories are required, there is an email 'drop box' solution accessible within CDS Financial Dashboard. If drop box is not feasible, a print and post option is available.
 - Once approved for Direct Debit, a message will be sent to your Government Gateway ID with an email confirmation to registered email address.
- 4. Grant and/or amend Standing Authority for UPS via the <u>CDS Financials Dashboard</u>.
 - For the deferment authorization, UPS SCS (UK) EORI number is **GB666255317000**.
 - Please ensure you **DO NOT** cancel your current CHIEF banking set-up and Direct Debit instructions.

5. Fill out the table below with your new HMRC authorization numbers.

Customer/ Account Holder Name



UPS Account Number(s)

NOTE: With CDS Customs declarations UPS must declare the importers Guarantee Ref number. if you have a Deferment number and have authorized UPS to use it is mandatory to complete the fields below

Authorization Type (Deferment/AEO /IP/OP/EU)	Authorization Number	EORI of the Owner	Type of Guarantee (if applicable to the authorization)	Guarantee Reference (if applicable to the authorization)	Customs Office (if applicable to the authorization)

- 6. Advise UPS when ready via your usual Branch contacts
 - a. Email the completed table mentioned in step 5 and the CDS Direct Representation letter to your local UPS branch. You can click <u>HERE</u> for branch contact information

Additional Information about the CDS System

Determine if you require any additional authorizations/licenses:

- Read up the step-by-step process on importing Goods into the UK
- Find out how you can use **simplified declarations for imports**
- Reach out to the <u>HMRC helpdesk: Import, Export and general enquiries</u>

Learn the CDS Data requirements (including the CDS Tariff)

- CDS is compliant with the Uniform Commerical Code (UCC) and introduces additional tariff changes for goods imported/exported to/from Great Britain and the rest of the world.
- Find the guidance, codes and procedures to use when importing or exporting goods when using the Customs Declaration Service (CDS) by reading the <u>UK Trade Tariff volume 3</u> <u>for CDS</u>

Why UPS?

As UPS, we have extensive experience in both customs clearance and trade advisory services and will work to find the right solutions that work for you. With our customer-first approach to business, you can be assured you are in good hands.

For more information, please reach out to a Brokerage Expert.