



If you import or export you need to sign up to the new Customs Declaration Service (CDS) [Customs Declaration Service - GOV.UK \(www.gov.uk\)](#) before the end of September.

HMRC are gradually exchanging the current Customs Handling of Import and Export Freight (CHIEF) system with CDS and as per their guideline **import declarations will change to CDS from 30th September 2022 and export declarations will change to CDS from 31st March 2023.**

There are steps, that you as the importer / exporter have to take before the deadlines to ensure that your goods will continue to flow with as little disruption as possible.

Failure to sign up could mean after the deadline that any freight forwarding companies will be unable to ship / clear your goods.

- 1) Please ensure you have already registered for a Government Gateway Account [HMRC services: sign in or register: Sign in to HMRC online services - GOV.UK \(www.gov.uk\)](#)
- 2) Ensure you have a valid EORI number [Get an EORI number: Apply for an EORI number - GOV.UK \(www.gov.uk\)](#)
- 3) Register for the Customs Declaration Service (CDS) [Subscribe to the Customs Declaration Service - GOV.UK \(www.gov.uk\)](#)
 - This can take up to 5 days
 - You will need your EORI and Unique Tax Reference (UTR) number
 - Your National Insurance Number (if you are an individual or sole trader)
- 4) If you use Postponed VAT Accounting (PVA) you can utilise the CDS service to get your monthly statements [Get your postponed import VAT statement - GOV.UK \(www.gov.uk\)](#)
- 5) The CDS Dashboard [Your customs financial accounts - View your customs financial accounts - GOV.UK \(tax.service.gov.uk\)](#) gives you access to see your cash account or duty deferment account balances and grant authority to customs agents to utilise your accounts. **If ALPI is not authorised to use your deferment / cash account, we will be unable to make**



customs clearances in your name / EORI. Please authorise ALPI using GB546217055000.

- 6) CDS uses a separate HMRC account so you must set up a separate direct debit via CDS [Set up a Direct Debit for a duty deferment account on the Customs Declaration Service - GOV.UK \(www.gov.uk\)](#) otherwise your duty deferment account cannot be utilised. (Do not cancel your current CHIEF direct debit)
- 7) Some account options under CDS:
 - Duty deferment account (set up direct debit) as described above.
 - Postponed VAT Accounting (PVA) as described above.
 - Cash account [Use a cash account for Customs Declaration Service declarations - GOV.UK \(www.gov.uk\)](#) replaces the old FAS account but will require topping up like a deposit. If not enough funds when entry done, entry will fail and could lead to waiting time costs.
 - Immediate payment [Pay for imports declared using the Customs Declaration Service - GOV.UK \(www.gov.uk\)](#) but comes with restrictions and potential for waiting time costs.
 - *Or for those already doing so, you can continue to use ALPI UK's duty deferment account for duty and / or VAT.*
- 8) Customs Comprehensive Guarantee (CCG) number will be required on all declarations with a deferment account, so please ensure you share yours with us.
- 9) CCG will also be required for Special Authorisation and Procedures (e.g., CFSP or inward processing relief).

Further information can be found here [Customs Declaration Service communication pack - GOV.UK \(www.gov.uk\)](#)

*This information does not apply to customers who utilise ALPI's Duty Deferment account for **both VAT and duty**, but it would be beneficial if you also go through this process, should you ever wish to make a change.*