

Get Ready for CDS – Things you need to do. Part one

Last month we notified you that the new Customs Declaration Services was coming in September 2022 for imports and March 2023 for exports. This month we'd like to tell you about some of the things you as a trader (importer / exporter) will need to do to prepare.

1. [Get access to the Customs Declaration Service.](#)

You'll need access to the Customs Declaration Service, so you can:

- get your [postponed import VAT statements](#) or get your [import VAT certificates](#) so you can complete your VAT return
- get your deferment statements (Your statements will be available 3 working days before your direct debit is taken.)
- give agents authorisation to use your deferment if you have one. You can give someone authority to use your duty deferment account number by logging into your Customs Declaration Service dashboard and using the [view your customs financial accounts service](#). Authorise Charles Kendall Freight using our EORI GB238406267000

How to get access

You'll need the [Government Gateway user ID and password](#) that you use for:

- your business or organisation
- yourself, if you're applying as an individual

If you do not have a user ID, you can create one when you start.

You cannot use an agent or intermediary Government Gateway user ID.

You'll need to tell Customs:

- your [Economic Operator Registration and Identification \(EORI\)](#) number that starts with GB
- Unique Taxpayer Reference (UTR) - [find your UTR](#) if you do not know it
- the address for your business that Customs hold on their records
- National Insurance number (if you're an individual or sole trader)
- the date you started your business

Your EORI number and Customs Declaration Service registration will be linked to your Government Gateway account. You cannot apply for more than one EORI number using your Government Gateway account.

2. **Create a new Direct Debit for your Deferment, if you have one.**

If you use a Duty Deferment Account, you'll need to make sure that the Duty Deferment Account holder completes a new Direct Debit Instruction to use CDS. This will ensure payments are made using the correct bank account number.

Do not cancel your original Direct Debit instruction. It will still be needed for any declarations made on CHIEF using your deferment, as well as Registered Excise Dealer and Shipper (REDS), Alcohol and Tobacco Warehouse Duty (ATWD) or VAT 908 payments.

If you cancel your CHIEF Deferment DD, your payments could fail. This does mean you will have two active HMRC Direct Debit instructions (one for CDS and one for CHIEF), and two payments may be taken on the same day, one to settle your CDS liabilities and another for CHIEF. If this happens, you will receive two statements from Customs to confirm charges due. Please be assured, Customs will not charge you twice for the same liability. To clarify, HMRC will require a DD mandate from the deferment holder for both CHIEF and CDS.

If you have any questions about CDS or about using Charles Kendall Freight to support your CDS entries, please speak to your local contact or salesperson or contact our Compliance team at: compliance@charleskendall.com