

Get Ready for CDS Trader Checklist – Moving to the Customs Declaration Service

Over the last few months Charles Kendall Freight have been advising you about CDS. To be certain you are going to be ready for the 30th of September deadline you need to act now.

Please make sure you've covered each of the following five steps:

1. Register for a Government Gateway account

Most business will already have a Government Gateway account to access their personal or business tax account. You should use this account to access the Customs Declaration Service. You can register for a Government Gateway account if you don't have one already. Go to www.gov.uk/log-in-register-hmrc-online-services

2. Apply for an Economic Operator Registration and Identification number

You need an Economic Operator Registration and Identification (EORI) number that starts with GB. Most businesses moving goods in and out of the UK already have one. You can apply for an EORI number if you don't have one already. It's free and it only takes ten minutes to apply. You should receive your EORI number within a week, but it can take longer during busy periods. Go to www.gov.uk/eori

(In theory if you have been successfully importing up until now you should already be EORI registered. If in any doubt, check with your normal CKF contact or speak to our Compliance Team.)

3. Register for the Customs Declaration Service

You'll then need to register for the Customs Declaration Service. This can take up to five working days. Go to www.gov.uk/hmrc/cds-get-access

You'll need your Government Gateway user ID and password for yourself or your business. You'll also need:

- your GB EORI number
- your 10-digit Unique Tax Reference (UTR) number – you can find this on any HMRC payment reminders, or in your personal tax account
- the address for your business that we hold on our customs records – please tell us if your address has changed
- your National Insurance number (if you're an individual or sole trader)
- the date you started your business.

4. Choose which payment method to use

You can choose the payment method which is best for your declaration. You can view balances and payments from accounts you hold using the Customs Declaration Service Financial Dashboard, as well as grant and amend standing authorities for your payment accounts. The main payment methods you can choose from are:

• **duty deferment account** – the Customs Declaration Service uses a separate HMRC bank account to CHIEF, so you'll need to set up a new direct debit. Go to www.gov.uk/hmrc/cds-setup-dda. You will need to set up your deferment to cover any taxes payable including VAT - unless you are using Postponed VAT Accounting (PVA.) Setting up the Direct Debit can take several weeks. With less than 80 working days left before CDS starts, time is of the essence, so you should act now.

N.B. If you do not hold a deferment account or you have yet to give us authority to use your deferment, there is the option to arrange use of the Charles Kendall Freight deferment. (Please note – charges will apply where CKF deferment is requested.)

• **postponed VAT accounting** – if you're making declarations for yourself and your business is registered for VAT in the UK, find out when you can, or need to, account for import VAT on your VAT return. Go to www.gov.uk/hmrc/account-for-import-vat. Please remember, if you are opting to use PVA, you need to notify us in writing.

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You can also choose:

- **cash account** – these replace the Flexible Accounting System (FAS), and you'll be set up with one once you've registered for the Customs Declaration Service. Find out more at www.gov.uk/hmrc/cash-account-for-cds
- **immediate payment** by Bacs, CHAPS, online or by telephone banking – you can pay by debit, corporate credit card or cheque. Find out more at www.gov.uk/hmrc/pay-cds-imports
- **individual guarantee** – you can use these to cover customs duties for one-off or high value imports. Find out more at www.gov.uk/hmrc/individual-guaranteecustoms-debts
- **general guarantee account** – this allows you to provide multiple guarantees from the same account and continue importing goods into the UK and pay a disputed amount later once agreed. Find out more at www.gov.uk/hmrc/general-guarantee-account

5 Instruct your customs broker or agent

You need to give us your customs clearance instructions. They need to be compliant with the requirements for successful completion of an entry on the Customs Declaration Service.

You may also need to:

- use the Customs Declaration Service Finance Dashboard to set up, check or update which customs agents can use your accounts – especially if you hold your own deferment and want to use it to pay duty/VAT/other taxes on CDS.

Please make sure you authorise Charles Kendall Freight, EORI GB238406267000

- let the team at Charles Kendall Freight know about any changes to your preferred method of payment
- let the team at Charles Kendall Freight know about the Incoterms in force on the shipment, awareness for all values, the location information, and nature of transaction information. We will be providing customers with a detailed list of information expected to be required to support a declaration.

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