Comparing CHIEF and CDS Entry Documents



We have mentioned in previous advisories about the distinct differences between how declarations are made on the Customs Declaration Service (CDS) compared to how they are currently done on Customs Handling of Imports and Exports Freight (CHIEF).

We are now able to provide a prime example of how different the entry documents you will receive from Charles Kendall Freight will be when compared to the existing CHIEF documents, namely the C88 and E2. The following documents represented are the product of a CHIEF entry for a 'live' import, and the same declaration recreated in the CDS test platform to give a like for like comparison.

At this point, it should be noted that the SAD C88 and E2 are documents sanctioned by HMRC. CDS was originally intended to be a 'paperless' system. Push back from industry has meant that HMRC have allowed the software houses to create their representation of the declaration to provide paper documents for traders. Therefore, the CDS documents herein were prepared using our software, Cargowise One and are those designed by the software provider – documents generated using other software platforms may differ in appearance to those presented here.

Firstly, over the next few pages, we present, the following:

Attachment 1 - the E2

• Attachment 2 - the CDS equivalent

Attachment 3 - the C88

• Attachments 4 and 5 - the CDS Entry Document equivalent

By comparing the first two attachments, we can immediately see the complexity of the E2 versus the simplicity adopted for the CDS equivalent is obvious. The detailed reporting of valuation and breakdown, is replaced by a simple detailing of taxes calculated.

The next attachments, three, four and five, look at the C88 and compare the CDS Entry Document.

In these pages, to aid user reference, we have taken the opportunity to number each piece of data declared "like for like" by assigning each a red number in a circle adjacent to it. The number on one document directly corresponds to the same information, as declared on the other. It is evident how in some instances, the data is presented very differently.

Next, as an additional aid, we have included an attachment explaining the C88 and CDS form fields thereafter.

And in the final attachment, we have included some of the additional CDS Data Elements, not necessary in the original iteration of the CHIEF entry which have come into effect when recreating the CDS version, as well as a few not used in this example but which can be applicable under certain conditions. We feel this gives a very clear demonstration of the extent of the additional information that is required in a CDS entry, and we hope it will help you in your own preparations.

This document comparison should help as a navigation aid when dealing with the new forms versus the old in the early days of the transition to CDS.

Finally, we are pleased to say that we have now commenced live submission of CDS entries on some selected business lanes and have successfully cleared multiple consignment using the new CDS service. Perhaps you would like to speak to us about joining us as an early adopter of CDS?

If you would like to discuss this, or any other CDS related matters, please speak to your local contact or salesperson or contact our Compliance team at: compliance@charleskendall.com

CHIEF

Key differences between CHIEF and CDS



08:11

1 - the E2

DTI-E2-XH	INIT ON LIVING ACCEPTANCE ADVICE						On	11-Aug-21		
Society Const.	Entry:	071-035	5570T-06/08/	08/2021	SAD	version	02	For	FCPFT	'P
		Route 6	at 071 s	status 0	0			Page	1	of 1
ENTRY ACCEPTA	ANCE DET	AILS						*		
ENTRY ACC	EPTED EX	K-HOLD -	GOODS NO	W ARRIV	ED					
Entry accepted		11-Aug-2	21 at	08:11			Off	ice	071	
Declarant Id			GB 000		Submitting TURN		8		000	
Declarant Reference		nce	SFF000009484							
CONSIGNMENT I	DETAILS									
Decln UCR	1GB		000-SFF0	00009484			part			
Consignee	GB.		000							
Master UCR GB/FCP1-86		CP1-8647	700231006				Invent	ory sy	stem	FCP1

IMPORT ENTRY ACCEPTANCE ADVICE

Master UCR GB/FCP1-864700231006 Inventory system FCP1 Location GBFXT Total Packages 26

ENTRY VALUE DETAILS

Amount from Currency at Exchange Rate
VAT value adjust 170.00 GBP 1.0000
Invoice total 114.08 USD 1.3674

Total revenue payable 65.02

ITEM DETAILS

Item 1

Item Price 114.08 VAT value 290.92
Customs value 114.08 Licence value 284.08
Stat value 114.08

---- END OF REPORT ----

6.84 F

Tax Type

B00

Total Amount MOP

58.18 F

Total Amount MOP

Tax Type

A00

CHIEF DTI-E2-XH Page 1 of 1

Key differences between CHIEF and CDS



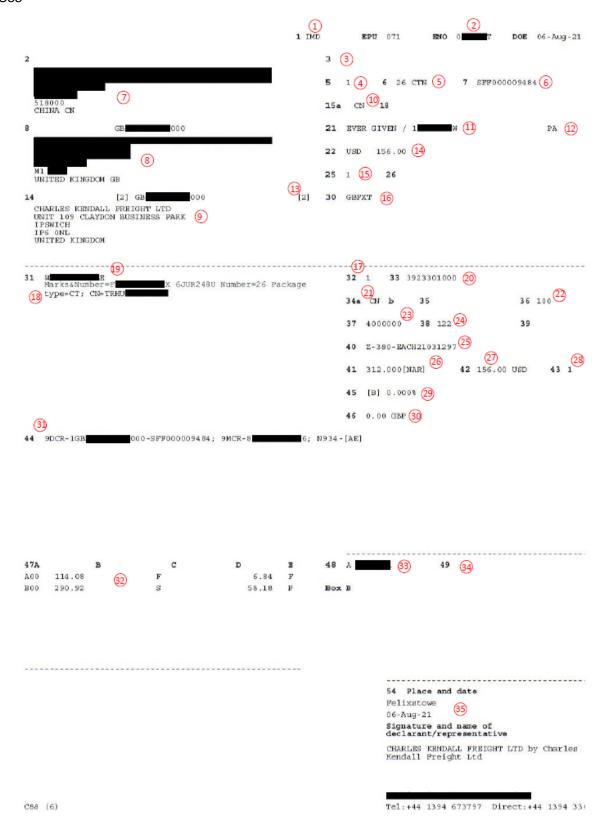
2 - the CDS Tax Assessment Document (E2 equivalent)



Key differences between CHIEF and CDS



3 - the C88



Key differences between CHIEF and CDS



4 - the CDS Entry Document

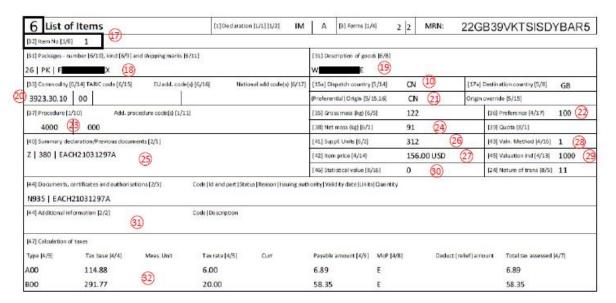




Key differences between CHIEF and CDS



5 - the CDS Entry Document (continued)



Key differences between CHIEF and CDS



6 - cross referencing the fields

Red #	C88 Box	Field Description	CDS D/E	Field Description		
1	1	Declaration	1/1, 1/2	Declaration		
2		EPU, ENO & DOE	,	MRN		
3	3	Forms (e.g. 1 of 3 pages)	1/4	Forms (e.g. 1 of 3 pages)		
4	4	Total No. of Items	1/9	Total No of Items		
5	5	Total Packages	6/10	Total Packages		
6	7	Reference	2/4	Reference		
7	2	Consignor / exporter	3/1, 3/2	Exporter & EORI (if avail)		
8	8	Consignee & EORI		Importer & EORI		
9	14	Declarant		Declarant & EORI		
10	15a	Country fo dispatch	5/14	Country of dispatch		
11	21	Means of transport at crossing border	7/9	Means of Transport at arrival		
12	21	Nationallity of above	7/15	Nationality of above		
13	14	Representation	3/21	Representation		
14	22	Total value of goods	4/11	Total amount invoiced		
15	25	Mode of transport at Border	7/4	Mode transport at the border		
16	30	Location of goods	5/23	Location of goods		
17	32	Entry item number	1/6	Goods item number		
18	31	Number and type of packages, marks & nos		Number and type of packages, marks & nos		
19	31	Description of goods	6/8	Description of goods		
20	33	Commodity code	6/14, 6/15	Commmodity code and Taric		
21	34a	Country of origin	5/15, 5/16	Country of origin, country of preferential origin		
22	36	Preference	4/17	Preference		
23	37	CPC	1/10, 1/11	Procedure and Additonal Procedure codes		
24	38	Nett mass	6/1	Net mass		
25	40	Previous Docs	2/1	Previous Docs		
26	41	Supplementary Units	6/12	Supplementary Units		
27	42	Item Value	4/14	Item price		
28	43	Valuation method	4/13	Valuation method		
29	45	Valuation Adjustment	4/13	Valuation indicator		
30	46	Statistical value	8/16	Statistical value		
31	44	Additional information/documents produced/certificates and authorisations	3/40, 5/26, 5/27	2/3: Document products, certifictates, authorisations & additional references 3/7: Add'l supply chain actor(s) id nos 3/39: Holder of authorisation id number 3/40: Additonal fiscal refs id nos 5/26: Customs office of presentaiton 5/27: Supervising Customs office		
32	47(abcde)	Tax type, base, rate, amout and MoP	4/3, 4/4, 4/5, 4/6, 4/7, 4/8	Tax type, base, amount, total, MoP		
33	48	Deferment	2/3, 2/6	2/3: Document products, certifictates, authorisations & additonal references 2/6: Deferred payment		
34	49	Warehouse identifier	2/7	Identification of warehouse		
35	54	Place and date, signature and name of the declarant/representative	1/8	Signature / Authentication		

Key differences between CHIEF and CDS



7 - additional fields in CDS

Here we demonstrate just a few of the additional fields that can require completion on a CDS entry, that are not required on a CHIEF entry.

CDS D/E	Field description	<u>Comments</u>			
3/24	Seller	Would be required in instances where the seller in the transaction is different to the exporter e.g., in a cross trade			
3/25	Sellers EORI	As above. Required where available			
3/26	Buyer	Would be required in instances where the buyer in the transaction is different to the importer e.g., in a cross trade			
3/27	Buyers EORI	As above. Required where available			
3/19	Representative	Would be required where the representative is other than the party shown as declarant. e.g., where declarant is a sub-agent appointed by the representative			
3/20	Representatives EORI	As above. Required where available			
5/8	Destination country				
4/1	Incoterms				
8/15	Nature of transaction				
6/5	Gross mass				
5/21	Place of Loading				
4/9	Additions & deductions	Previously this and other charges only ever appear on the E2.			