

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

1 - the E2

CHIEF DTI-E2-XH	IMPORT ENTRY ACCEPTANCE ADVICE	At On	08:11 11-Aug-21
	Entry: 071-035570T-06/08/2021 SAD version 02 Route 6 at 071 status 00	For Page	FCPFTP 1 of 1

ENTRY ACCEPTANCE DETAILS

ENTRY ACCEPTED EX-HOLD - GOODS NOW ARRIVED

Entry accepted 11-Aug-21 at 08:11 Office 071
 Declarant Id GB [REDACTED]000 Submitting TURN [REDACTED]000
 Declarant Reference SFF000009484

CONSIGNMENT DETAILS

Decln UCR 1GB [REDACTED]000-SFF000009484 part
 Consignee GB [REDACTED]000 [REDACTED]
 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

ENTRY REVENUE TOTALS

	Tax Type	Total Amount	MOP	Tax Type	Total Amount	MOP
	A00	6.84	F	B00	58.18	F
Total deferred revenue		65.02				
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		

	Tax Type	Total Amount	MOP	Tax Type	Total Amount	MOP
	A00	6.84	F	B00	58.18	F

---- END OF REPORT ----

Key differences between CHIEF and CDS

2 - the CDS Tax Assessment Document (E2 equivalent)



Charles Kendall Freight
Unit 100, Capenhurst Business Park
Capehorn Road
Capenhurst, Leamington Spa
CV34 7JN, UK

T: +44 (0)1922 833000
E: charleskendall@charleskendall.com
www.charleskendall.co.uk
VAT No: GB23846257

Customs Declaration Service



MRN: 22GB39VKTSISDYBAR5
 LRN: AIY024TST0000000001761
 Acceptance time: 2022/03/24 11:53
 CW1 job number: B00045879
 Status: CLR
 Purpose: 13

Declaration: H1 (IMA / 4000)

Exporter

[REDACTED]

Importer

[REDACTED]

GB [REDACTED] 000

Declarant

CHARLES KENDALL

GB [REDACTED] 000

Consignment

MUCR:
Pieces: 26

Payment summary

Immediate	Deferred	Total
VAT £0.00	VAT £58.35	VAT £58.35
Cutoms Duty £0.00	Cutoms Duty £6.89	Cutoms Duty £6.89
Other Duty £0.00	Other Duty £0.00	Other Duty £0.00
Total £0.00	Total £65.24	Total £65.24

Key differences between CHIEF and CDS

3 - the C88

1 IMD ¹ EPU 071 ² ENO 0 [REDACTED] T DOE 06-Aug-21

2 [REDACTED]

3 ³

5 1 ⁴ 6 26 CTN ⁵ 7 SFF000009484 ⁶

15a CN ¹⁰ 18

21 EVER GIVEN / 1 [REDACTED] W ¹¹ PA ¹²

22 USD 156.00 ¹⁴

25 1 ¹⁵ 26

13 [2] 30 GBPXT ¹⁶

2 518000 ⁷
CHINA CN

8 GB [REDACTED] 000 ⁸
MI [REDACTED]
UNITED KINGDOM GB

14 [2] GB [REDACTED] 000 ⁹
CHARLES KENDALL FREIGHT LTD
UNIT 109 CLAYDON BUSINESS PARK
IPSWICH
IP6 0NL
UNITED KINGDOM

19 -----

31 W [REDACTED] B [REDACTED] X 6JUR248U Number=26 Package
¹⁸ type=CT; CN=TRHU [REDACTED]

17 32 1 33 3923301000 ²⁰

34a CN b 35 36 100 ²²

37 4000000 ²³ 38 122 ²⁴ 39

40 Z-390-BACH21031297 ²⁵

41 312.000 [NAR] ²⁶ 42 156.00 USD ²⁷ 43 1 ²⁸

45 [B] 0.000% ²⁹

46 0.00 GBP ³⁰

31 9DCR-1GB [REDACTED] 000-SFF000009484; 9MCR-8 [REDACTED] 6; N934-[AE]

47A B C D E 48 A [REDACTED] ³³ 49 ³⁴

A00 114.08 ³² F 6.84 F
B00 290.92 S 58.18 F
Box B

54 Place and date
Felixstowe ³⁵
06-Aug-21
Signature and name of
declarant/representative
CHARLES KENDALL FREIGHT LTD by Charles
Kendall Freight Ltd

C88 (6)

Tel: +44 1394 673797 Direct: +44 1394 330

4 - the CDS Entry Document

6		3		4		5		1		2	
[3] Forms [1/4] 1		[5] Items [1/9] 1		[6] Total packages [5/10] 26		[7] Reference [2/4] B00045879		MRN: 22GB39VKTISISDYBAR5			
[2] Exporter [3/1]		No [3/2]		[7] Seller [3/24]		No [3/25]					
China 518000 SHENZHEN											
[8] Importer [3/15]		No [3/16] GB		[8] Buyer [3/26]		No [3/27]					
United Kingdom M1 MANCHESTER											
[14] Declarant [3/17]		No [3/18] GB		[14] Representative [3/19]		No [3/20]					
CHARLES KENDALL FREIGHT LTD UNIT 109 CLAYDON BUSINESS PARK United Kingdom IP6 0NL IPSWICH											
[15a] Dispatch country [5/14]		[17a] Destination country [5/8] GB		[14] Representative status [3/21] 2							
[18] Arrival transport [7/9] EVER GIVEN /		[11]		[23] Delivery terms [4/1] CFR							
[21] Border transport nationality [7/15] PA		[12]		[19] Oz [7/2]		[22] Invoice total [4/10] [4/11] 156.00 USD		[14]			
[25] Border transport mode [7/4] SEA		[26] Inland transport mode [7/5]		[23] Exchange Rate [4/15]				[24] Nature of transaction [8/15] 11			
[30] Location of goods [5/23] GBAU FXTXFXTXT		[16]		[35] Gross mass [kg] [6/5] 122				[27] Place of loading [5/21] CNYTN			
[31] Container numbers [7/10] TRHU		[18]		[40] Summary declaration/Previous documents [2/1]				[45] Additions and deductions [4/9] AV.GBP 170.00 GBP			
[44] Authorisation Holders [3/9]		[31]		[44] Additional Fiscal References [3/40]				[44] Additional Supply Chain Actors [3/37]			

[44] Office of presentation [5/26]		[44] Supervising office [5/27]		LRN [2/5] AIY024TST000000001761	
[52] Guarantee [8/2] [8/3]				[48] Deferred payment [2/6] A	
				[49] Identification of warehouse [2/7]	
				Signature and name of declarant/representative [1/8] CHARLES KENDALL FREIGHT LTD	

5 - the CDS Entry Document (continued)

6 List of Items			(1) Declaration (1/1) (1/2)	IM	A	(B) Forms (1/A)	2	2	MRN: 22GB39VKTISISDYBAR5
[B2] Item No (1/6) 1									
[B1] Packages - number (6/10), kind (6/9) and shipping marks (6/11) 26 PK F ████████ X			[31] Description of goods (6/8) W ████████ E						
[B3] Commodity (5/14) TARC code (6/15) EU add. code(s) (5/16) National add code(s) (5/17) 3923.30.10 00			[15a] Dispatch country (5/14) CN		[17a] Destination country (5/8) GB				
[B7] Procedure (1/10) Add. procedure code(s) (1/11) 4000 000			[35] Gross mass (kg) (6/5) 122		[B6] Preference (4/17) 100				
[40] Summary declaration/Previous documents (2/1) Z 380 EACH21031297A			[38] Net mass (kg) (6/1) 91		[B9] Quota (8/1)				
			[41] Suppl. Units (6/2) 312		[43] Valn. Method (4/26) 1				
			[42] Item price (4/14) 156.00 USD		[45] Valuation ind (4/13) 1000				
			[46] Statistical value (8/16) 0		[24] Nature of trans (8/5) 11				
[44] Documents, certificates and authorisations (2/3) N935 EACH21031297A			Code Id and part Status Reason Issuing authority Validity date Units Quantity						
[44] Additional information (2/2)			Code Description						
[47] Calculation of taxes									
Type (4/3)	Tax base (4/4)	Meas. Unit	Tax rate (4/5)	Curr	Payable amount (4/6)	MoP (4/8)	Deduct (relief) amount	Total tax assessed (4/7)	
A00	114.88		6.00		6.89	E		6.89	
B00	291.77		20.00		58.35	E		58.35	

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	3/15, 3/16	Importer & EORI
9	14	Declarant	3/17, 3/18	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	Nationality 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	6/9, 6/10, 6/11	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	Commodity 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 Additional 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	2/3, 3/37 3/39, 3/40, 5/26, 5/27	2/3: Document products, certificates, authorisations & additional references 3/7: Add'l supply chain actor(s) id nos 3/39: Holder of authorisation id number 3/40: Additional 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, certificates, authorisations & additional 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.

<u>CDS D/E</u>	<u>Field description</u>	<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.