

Dear Customer,

HMRC is changing the way Customs declarations are handled for goods moving into and out of the UK. HMRC's current customs software, known as CHIEF, will be replaced by the new Customs Declaration Service (CDS). From 30 September 2022 all cargo arriving into the UK will need to be submitted to the new CDS system.

This change will require you to take action to ensure your goods continue to be customs cleared and delivered.

Step 1: - Register for a Government Gateway account.

Most businesses will already have a Government Gateway account to access their personal or business tax accounts. You should use this account to access the Customs Declaration Service (CDS).

If you do not have one, you can register for a Government Gateway account here:

<https://www.gov.uk/log-in-register-hmrc-online-services>

Step 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 do not have one already. It is free and it only takes 10 minutes to apply. You should receive your EORI number within a week, but it can take longer during busy periods. You can apply for an EORI number here:

<https://www.tax.service.gov.uk/shortforms/form/EORIVAT>

Step 3: - Register for the Customs Declaration Service (CDS).

Use this link to register for the Customs Declaration Service this can take up to 5 working days.

<https://www.gov.uk/guidance/get-access-to-the-customs-declaration-service>

You will need your Government Gateway user ID and password as well as:

- Your GB EORI number
- Your Unique Tax Reference (UTR) number - <https://www.gov.uk/find-lost-utr-number>
- Address of your business held on customs records
- Your National Insurance number (if you are an individual or sole trader)
- The date you started your business

BIRMINGHAM

International House, Garretts Green Lane
Garretts Green, Birmingham, B33 0UE. United Kingdom
Tel: +44(0)121 783 6564 Fax: +44(0)121 783 0908

LONDON

Suite 402, First Floor, UCH2, Old Bath Road, Colnbrook, Berkshire
SL3 0NE, United Kingdom
Tel: +44(0)208 893 7880 Fax: +44(0)208 587 0162

Step 4: - Paying VAT and Duty.

You can choose the payment method which is best for your declaration. You can view your balances and payments in the CDS 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 – CDS uses a separate HMRC bank account to CHIEF, so you'll need to set up a new direct debit if already held, <https://www.gov.uk/guidance/set-up-a-direct-debit-for-a-duty-deferment-account-on-the-customs-declaration-service>
- 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.
<https://www.gov.uk/guidance/check-when-you-can-account-for-import-vat-on-your-vat-return>

You can also choose:

- Cash account – This replaces the Flexible Accounting System (FAS), and you'll be set up with one once you've registered for the Customs Declaration Service.
<https://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. <https://www.gov.uk/guidance/pay-for-imports-declared-using-the-customs-declaration-service>
- Individual guarantee – You can use these to cover customs duties for one-off or high value imports. <https://www.gov.uk/guidance/get-an-individual-guarantee-to-cover-customs-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 at a later date once agreed.
<https://www.gov.uk/guidance/apply-for-a-general-guarantee-account-and-pay-disputed-amounts>

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Step 5: Instruct your Customs Broker or Agent.

You need to give your Broker or Agent customs clearance instructions, which are compliant with the CDS. You may need to:

- use the CDS Finance Dashboard to set up, check or update which Customs Brokers or Agents can use your accounts
- let them know about any changes to your preferred method of payment
- let them know about the Incoterms, awareness for all values, the location information, and nature of transaction information
- To provide an authority: Open Customs financial accounts

<https://www.tax.service.gov.uk/customs/payment-records>

- o Go to “Manage account authorities”
- o Input Atlas Logistics UK Ltd EORI number GB943288108000.
- o Tick “duty deferment” option

When completed and permission granted, please confirm to impbhx@atlaslogistics.co.uk and / or imports1hr@atlaslogistics.co.uk

For further information please see the attached Trader Checklist or visit HMRC website - GOV.UK. www.gov.uk

See below links that you may find useful. These are HMRC videos that are short and ideal for you to take further information from:

How to subscribe to the Customs Declaration Service – YouTube.

<https://www.youtube.com/watch?v=fgd9adImSw0>

How to set up a Direct Debit instruction on the Customs Declaration Service (one signature).

<https://www.youtube.com/watch?v=PFLmZ1sm3nM>

How to set up a Direct Debit instruction on the Customer Declaration Service (multiple signatures).

<https://www.youtube.com/watch?v=SzwXV9200e4>

How to set up a standing authority on the Customs Declaration Service (one signature).

<https://www.youtube.com/watch?v=Mfho9Fv2Mqk>

How to use the secure file upload service on the Customs Declaration Service.

<https://www.youtube.com/watch?v=dllw5OVkkiE>

<https://www.gov.uk/guidance/get-copies-of-your-duty-deferment-statements>

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