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Hillier Hopkins LLP Guide to signing up for CDS

If you import goods, you may have received emails and Letters from HM Revenue and Customs (“HMRC”) telling you that you need to sign up for CDS. These communications do give some information but some of our clients have found it confusing and not very helpful. Here is our guide to navigating this maze!

What is CDS?

CDS is the new HMRC Customs Declarations Service. It is replacing the existing one, CHIEF, from:

- 1 October 2022 for imports and
- from 1 April 2023 for exports.

It means that the CHIEF system will be unavailable from midnight on 30 September 2022 for imports.

If you want to be able to import goods from 1 October 2022, you will need to act now!

If you already download your Postponed VAT Accounting (“PVA”) statements, the sign-up process is slightly different, although the HMRC guidance and toolkits don’t tell you this!

What to do if you have a PVA statement account

You are already signed up for CDS. When you log into your PVA account, you will see the view below:



Click here to access the main CDS page

Your EORI number will be here

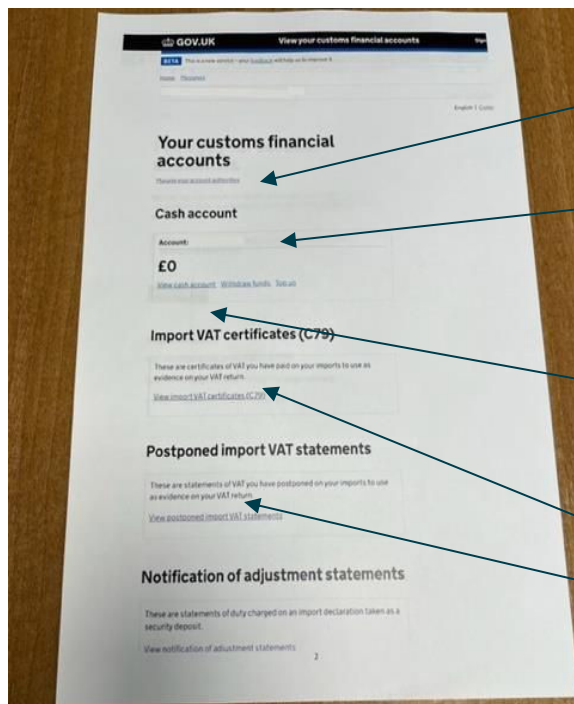
When you click on “View Your Customs Financial Accounts”, you should see the view on page 2.



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This link is where you manage your customs/freight agent authorities

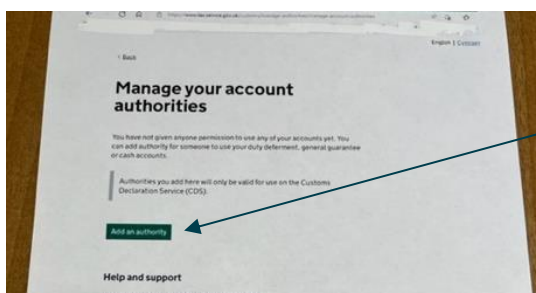
This is a cash account where you can deposit money to pay duty or VAT liabilities at import if necessary

If you have a deferment account, it will be shown here and there will be a link to create a new direct debit for CDS (NB. Don't cancel the CHIEF one yet!)

Your electronic PVA statements and C79s should appear here once CDS is fully working. Check for both in the transition period as your agents may trial some entries via CDS

When you click on the “Manage your Authorities” link:

- You may see some agents that are already authorised (if you have been using them since before November 2020)
- You may see that some agents can see your deferment limit (if you have a deferment account). You can change this if you do or don't want certain agents to see the limit.
- You may see a green box as below that says, “Add an authority”. Use this option to add any agents that you want to act for you. They are added by their EORI number, which you will find under “Declarant EORI” number on your PVA statement or by “Agent's TURN number” on your C79. For clients that use the HH declaration service, you will need to add the EORI number for Customs Link, which is GB357450193000.
- Please make sure you add all your agents! They should be able to tell if you have added them via their own CDS accounts, but you may want to confirm to them that you have done this step.



Click on the green “Add an Authority” box



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Enter the EORI number(s) of
your agents here

What to do if you don't have a PVA statement account set up

You will need to start the sign-up process from the beginning. To do this, click on the following link:

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

You will need:

- The details of the Government Gateway account used to apply for your EORI number (or the one set up to file your VAT returns if you registered for VAT and applied for the EORI number at the same time)
- Your EORI number
- Your UK Corporation Tax Reference number (if a corporate body) or your self-assessment or partnership Unique Taxpayers Reference (“UTR”) if you are a sole trader or partnership
- The address that HMRC Customs has for your business. If you are VAT registered, this will be the one that was used to register you for VAT.
- Your UK National Insurance Number if you are a sole trader or individual
- The date that you started your business

Access should be within 2 hours but may take up to 5 working days in some cases. When you have received confirmation that you have access, you should be able to see the screen views shown under **“What to do if you have a PVA statement account”** above.

You can then manage your agent authorities. If you have any problems, please do not hesitate to contact our team.

NB, some overseas importers have reported that they cannot see their cash account on the dashboard. If this is the case, please let us immediately and we will follow it up with HMRC.

For support please contact: Ruth Corkin
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