

This document contains frequently asked questions (FAQs) that have been compiled following analysis of customer queries received from recent Customs Declaration Service town hall events.

They should be used to assist with the answering of questions relating to the closure of CHIEF and the process of moving to the Customs Declaration Service.

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1. CDS Support Service

Where can I go for help?

There are a range of channels available for help, guidance, and assistance.

To practice submitting custom declarations using your software of choice on a free to use simulated environment, you can access Trader Dress Rehearsal (TDR) on a 24/7 basis, except for planned maintenance. If you have a problem that doesn't relate to third party software whilst using TDR, you can email your query, giving the context, impact, and urgency, to: TDRcommunications@hmrc.gov.uk.

If you encounter issues when attempting to submit a declaration in CDS or have technical queries in relation to inputting a Customs Declaration, you can get support via the CDS Operations mailbox: cds.operations@hmrc.gov.uk.

If issues are encountered once the declaration has been accepted and is awaiting clearance you should contact the National Clearance Hub (NCH). NCH is HMRC's dedicated 24/7 helpline for declarations requiring further checks prior to clearance, to ensure these goods can continue to move whatever time of the day. To find information on NCH, go to: <https://www.gov.uk/government/organisations/hm-revenue-customs/contact/national-clearance-hub>.

2. Customs Handling of Import and Export Freight (CHIEF) Timeline

When is CHIEF closing?

The CHIEF system will close in two phases:

Phase one: Import declarations will close on CHIEF after 30 September 2022.

Phase two: Export declarations will close on CHIEF and the National Exports System after 31 March 2023.

You should move to the Customs Declaration Service (CDS) for imports as soon as possible. To find information on transitioning from CHIEF to CDS and what you need to prepare, go to: <https://www.gov.uk/government/publications/customs-declaration-service-communication-pack/customs-declaration-service-toolkit>

3. CHIEF Badges

Will I require a new port badge similar to the CHIEF badge?

CDS does not require badges to access the service in the same way CHIEF does. This is a commercial decision for the Community System Provider (CSP), and we recommend that you speak with your CSP to understand any specific requirements they may have.

4. CDS Software

Do I need software to submit a declaration?

To submit a declaration on CDS you can either procure software to make declarations yourself or use an intermediary.

To find information on Software Providers, go to: <https://www.gov.uk/guidance/list-of-software-developers-providing-customs-declaration-support>. To find information on customs intermediaries, go to: <https://www.gov.uk/government/publications/hmrc-brexit-transition-communications-resources/things-to-consider-when-you-appoint-a-customs-intermediary>.

Do I need CDS software if my customs clearance is done by a broker?

If you are using a third party, such as a broker, to submit declarations on your behalf you will not require CDS software. If you choose to self-declare you will need CDS software.

To find information on how to get access to CDS, go to: <https://www.gov.uk/guidance/get-access-to-the-customs-declaration-service>.

What does a trader who uses an agent/broker need to do to be ready for their declarations to be made on CDS?

There are five key steps for traders you represent to take to prepare for their declarations to be made on CDS. For anyone with a Duty Deferment Account (DDA) they must set up a new Direct Debit Instruction (DDI) for their DDA to be used on CDS. To find information on what a trader needs to do, go to: <https://www.gov.uk/government/publications/customs-declaration-service-communication-pack/trader-checklist-moving-to-the-customs-declaration-service>.

To find information on what the broker / agent needs to do, go to: <https://www.gov.uk/government/publications/customs-declaration-service-communication-pack/declarant-checklist-moving-to-the-customs-declaration-service>.

5. Government Gateway & Economic Operators Registration and Identification (EORI)

Can only one EORI be linked to a Government Gateway Account?

You cannot apply for more than one EORI number using your Government Gateway account. To find information on how to apply for an EORI, go to: <https://www.gov.uk/eori>.

I have multiple EORI managed under the same Duty Deferment Account do I need to register to CDS multiple times?

This will depend on how your group operates. To ensure your DDA is active and managed, you only need your group EORI to enrol for CDS.

Any other EORI within your group will need to be enrolled if you actively use that EORI within declarations, whether as a declarant or importer.

If multiple EORIs held within the group are used within customs processing and an agent(s) is making the declarations to CDS we strongly recommend you also enrol these for CDS. If you are self-declaring, the EORIs must be registered for CDS.

This ensures the EORI is valid for use within CDS and can be validated in a declaration. It also ensures that the Importer EORI has access to other functionality, such as visibility of VAT statements/certificates where you have been cited as the Importer and access to post-clearance processing to cater for both over and under payments.

6. CDS Registration

What does registering for CDS give me access to?

Registration to CDS provides access to the customs financial accounts which allows you to view your individual financial accounting information and set up a new DDI or standing authority. To find information and to view your financial accounts, go to: <https://www.tax.service.gov.uk/customs/payment-records>.

Where do I go to register to CDS and how long do I have to wait to get access?

To find information on how to get access to CDS go to: <https://www.gov.uk/guidance/get-access-to-the-customs-declaration-service>.

Once registration is complete, you should be able to access CDS within 2 hours. However, it is advised that you wait for the email confirmation before accessing the service for the first time as it can take up to 5 days if HMRC need to make more checks.

At this point, you will be able to access your customs financial accounts which will provide you with all the information related to the financial aspects of imports, e.g., methods of payment selected.

Do importers and exporters need to register for CDS if they use a broker/agent to complete their declarations?

All declarants need to register for CDS even if they are using a third party to submit their declarations.

Registering for CDS provides access to the CDS customs financial accounts where you can view your individual financial accounting information and authorise an intermediary to use your DDA

To find information on how to get access to CDS, go to: <https://www.gov.uk/guidance/get-access-to-the-customs-declaration-service>.

Does a company need to be Authorised Economic Operator (AEO) registered to access CDS?

You do not need to be AEO registered to access (CDS). To find information on how to access CDS, go to: <https://www.gov.uk/guidance/get-access-to-the-customs-declaration-service#how-to-subscribe>.

Do I need to register for CDS if I am using a CDS software provider?

All declarants need to register for the Customs Declaration Service (CDS) even if you are using a third party to submit their declarations. Once registered you will have access to the CDS customs financial accounts which allows you to view individual financial accounting information.

To find information on how to get access to CDS, go to: <https://www.gov.uk/guidance/get-access-to-the-customs-declaration-service>. To find information and to view your customs financial accounts, go to: <https://www.tax.service.gov.uk/customs/payment-records>.

7. Administration rights to CDS

How can multiple team members have access to CDS?

For multiple team members to have access to CDS customs financial accounts, you will need to give user/administrator access to your Government Gateway account via the 'manage account' function. Within this function, there are options to specify the amount of access for each user. Adding a 'standard user' allows you to add a user with restricted access, meaning they will only be able to access the service required to them through their Business Tax Account login.

They will not be able to access any enrolments not assigned to them. Adding an 'administrator' means the specified user will have full access rights, will be able to assign other enrolments to themselves, and can add/remove other users. To find information on how to manage users, go to: <https://www.gov.uk/government/publications/use-hmracs-business-tax-account/use-hmracs-business-tax-account#adding-a-team-member>.

As an account administrator, can I change the administration rights?

To find information on how to give access to other team members, add/delete team members and allocate the necessary authorisations on a business tax account once set up on CDS, go to: <https://www.gov.uk/government/publications/use-hmracs-business-tax-account/use-hmracs-business-tax-account>

To change the email address used for CDS communications, go to <https://www.gov.uk/guidance/manage-your-email-address-for-the-customs-declaration-service>.

If you have set up an account and wish to transfer the administration to someone else, please do not share your details. We recommend a new account to be made for the correct person and for the old account to be deleted.

8. Authorisations

Where can I find a list of authorisation codes to use in CDS?

To find the list of 54 codes which identify the type of customs authorisation held, go to: <https://www.gov.uk/government/publications/authorisation-type-codes-for-data-element-339-of-the-customs-declaration-service>

Please note that each of the 54 authorisations types may have slightly different criteria and requirements and may have a separate application process. If you require an additional authorisation status or do not know your authorisation reference, you can contact the CITE X team at leeds.citexarteam@hmrc.gov.uk for support.

Is Customs Freight Simplified Procedures (CFSP) available in Customs Declaration Service?

Customs Freight Simplified Procedures (CFSP) is available in CDS. To find information on how to apply for authorisation, go to: <https://www.gov.uk/guidance/using-simplified-declarations-for-imports>.

9. Method of Payments

Can I change the Method of Payment after the customs declaration has been submitted?

There is a 10-minute dwell time in which a declaration can be amended. Once the declaration has been accepted, you will not be able to change the method of payment.

The ability to amend a declaration is also dependent on the software you use. To find information on methods of payment, go to: <https://www.gov.uk/government/publications/customs-declaration-service-communication-pack>

Can I use more than one Method of Payment per customs declaration submission?

Only one method of payment per customs declaration can be used with the following exceptions:

General Guarantee Account: this is used for Security Deposits only and can be combined with a DDA so that the outright liabilities are collected via deferment and the deposits secured against the guarantee account. To find information on how to use your General Guarantee Account, go to: <https://www.gov.uk/guidance/using-your-general-guarantee-account>

Postponed VAT Accounting: CDS allows businesses to use postponed accounting to account for its import VAT. For example, if a business currently operates a DDA and PVA in CHIEF, they will be able to do the same in CDS. To find information on when you can account for import VAT on your VAT Return, go to: <https://www.gov.uk/guidance/check-when-you-can-account-for-import-vat-on-your-vat-return>.

You can also find more information in the 'Customs Declaration Service Finance Guide' https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/930057/8119_CDS_Finance_Factsheet_v4_accessible.pdf.

10. Cash Accounts

How can I access my importer's Cash Account?

To find information on how the CDS Cash Account works, when it can be used and which type of customs charges can be used to pay, go to: <https://www.gov.uk/guidance/use-a-cash-account-for-cds-declarations>.

If I use a Cash Account with insufficient funds, will the customs declaration be rejected?

If a cash account has insufficient funds, the declaration will not be rejected but the coverage will show as insufficient.

Once a declaration is in a status of accepted, the Method of Payment can't be amended. A 'DMSCPI' notification will be sent informing you that there are insufficient funds to clear the declaration. You will then need to make a payment into the cash account to provide sufficient coverage. Once the cash account payment is cleared, making sufficient funds available, the declaration will clear automatically.

To find information on how to pay into or top up your cash account, go to: <https://www.gov.uk/guidance/paying-into-your-cash-account-for-cds-declarations>.

11. Immediate Payment

How do I use immediate payments on CDS?

To find information on how use Immediate Payment on CDS, go to: https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/930057/8119_CDS_Finance_Factsheet_v4_accessible.pdf.

12. Duty Deferment Account (DDA)

How do I setup a Duty Deferment Account (DDA) on CDS?

To find information on how to set up a Duty Deferment Account, go to: <https://www.gov.uk/guidance/apply-for-an-account-to-defer-duty-payments-when-you-import-or-release-goods-into-great-britain>.

How do I setup a Direct Debit Instruction (DDI) in CDS?

If you use a DDA, either for declaring your own imports, or on behalf of another business on CHIEF, you'll need to make sure that the DDA holder(s) completes a new DDI so the DDA can be used on CDS. This will ensure payments are made to the correct bank account number.

Do not cancel your original DDI, this will still be needed for deferred declarations you make via CHIEF, as well as Registered Excise Dealer and Shipper (REDS), Alcohol and Tobacco Warehouse Duty (ATWD) or VAT 908 payments. If you cancel it, your payments could fail.

To find information on how to set up the Direct Debit Instructions, go to: <https://www.gov.uk/guidance/set-up-a-direct-debit-for-a-duty-deferment-account-on-the-customs-declaration-service>.

If I have an existing Duty Deferment Account (DDA) I use in CHIEF, do I need to setup a new DDA for CDS?

If you have an existing DDA, this will be activated once you have registered for CDS and set up your new Direct Debit Instruction (DDI). Until you complete a new DDI you will not be able to use your DDA on CDS.

Do not cancel your original DDI, this will still be needed for deferred declarations you make via CHIEF, as well as Registered Excise Dealer and Shipper (REDS), Alcohol and Tobacco Warehouse Duty (ATWD) or VAT 908 payments. If you cancel it, your payments could fail.

To find information on how to set up a Direct Debit for CDS with your bank or building society go to: <https://www.gov.uk/guidance/set-up-a-direct-debit-for-a-duty-deferment-account-on-the-customs-declaration-service>.

When will Duty Deferment Account (DDA) payments be taken in CDS?

You must pay the duties and Import VAT you defer during one calendar month (the accounting period) as a total sum, either on the 15th of the next month or on the next working day after if the 15th is not a working day.

This means that you can defer duties and Import VAT for between 2 and 6 weeks - an average of 30 days credit.

To find more information on DDA, go to: <https://www.gov.uk/guidance/how-to-use-your-duty-deferment-account>.

What happens if I exceed my deferment limit?

For information on exceeding your guarantee level or deferment limit, go to: <https://www.gov.uk/guidance/how-to-use-your-duty-deferment-account#exceed-my-guarantee-level-or-deferment-limit>.

Do I need a guarantee to submit customs declaration?

A customs guarantee is often required when duty is not paid at the time of import or export. A guarantee may also be needed when the value of import duties is unknown or disputed. To find information about customs guarantees and when you may need one, go to: <https://www.gov.uk/guidance/getting-a-customs-guarantee>.

Do I need to include a guarantee number when using my Duty Deferment Account (DDA) as my Method of Payment?

To find information on how to complete Guarantee details within Data Element (DE) Group 8 (Box 52 in CHIEF), when submitting your customs declaration, go to:

<https://www.gov.uk/government/publications/cds-uk-trade-tariff-volume-3-import-declaration-completion-guide/group-8-other-data-elements-statistical-data-guarantees-and-tariff-related-data>. Please note the contents are displayed as links on the left hand-side.

Can I pay the import VAT and Duty using different Duty Deferment Accounts?

All the duty and tax may be deferred to the importer's, declarant's or representative's account. Alternatively, the VAT and non-VAT charges can be split between the two different deferment accounts.

When payment is being deferred to more than one deferment account, both Deferment Account Numbers (DANs) must be entered in Data Element 2/6. Please note, two deferment accounts cannot be declared when they both belong to the importer. When two deferment numbers are present, only VAT amounts will be processed against the deferment account for '2DAN'. All other amounts deferred will be processed against the deferment account for '1DAN'. There is no restriction on which DAN (the importer's, declarant's or representative's) is used for '2DAN'.

To find information on how to declare more than one DDA, go to: <https://www.gov.uk/government/publications/cds-uk-trade-tariff-volume-3-import-declaration-completion-guide/group-2-references-of-messages-document-certificates-and-authorisations#using-more-than-one-deferment-account>.

13. [Standing Authority](#)

Will my existing authorities be active on CDS?

If a Standing Authority has been set up on CHIEF post November 2020, the authority will need to be set up again on CDS.

How do I setup a Standing Authority for my Duty Deferment Account in CDS?

To give someone authority to use your Deferment Approval Number (DAN) you must set up a Standing Authority via the customs financial accounts in CDS. Authority can be open ended or for a minimum of one day and can be cancelled at any time within that period. To find information on setting up and managing a Standing Authority, go to: <https://www.tax.service.gov.uk/customs/payment-records>.

How long will a Standing Authority take to become effective?

Once the Standing Authority has been set up, you should be able to use the DDA within 24 hours.

Once you have subscribed for CDS and have access to your customs financial accounts, click on the 'Manage your account authorities' to create a Standing Authority. This will take you to the 'Manage your account authorities' page. Click on 'Add an authority'.

To find information on authorising someone to use your DAN, go to:

<https://www.gov.uk/guidance/apply-for-an-account-to-defer-duty-payments-when-you-import-or-release-goods-into-great-britain#authorise-someone-to-use-your-deferment-approval-number>.

14. [Postponed/VAT](#)

Can I continue to use Postponed VAT Accounting (PVA) for VAT payments?

CDS allows businesses to use PVA to account for its import VAT.

To find information on PVA go to: <https://www.gov.uk/guidance/check-when-you-can-account-for-import-vat-on-your-vat-return> or the webpage 'Using your general guarantee account' on GOV.UK: <https://www.gov.uk/guidance/using-your-general-guarantee-account>.

How can I access and print the Import VAT certificate (C79) from CDS?

Once you have registered for CDS you will have access to the CDS customs financial accounts where you can view all your financial accounts information. You will be able to search, view and print your Import VAT certificates (C79). To find information on how you can get your import VAT certificates (C79), go to: <https://www.gov.uk/guidance/get-your-import-vat-certificates>.

15. [Customs Financial Accounts](#)

Where can I access the Financial Dashboard on CDS?

Once you have registered to CDS you will have access to the CDS customs financial accounts where you can view all your financial accounts information.

To find information and to view your customs financial accounts, go to: <https://www.tax.service.gov.uk/customs/payment-records>.

Will the CDS customs financial accounts show my Transit Guarantee amount?

Transit Guarantee amounts are not currently shown on your customs financial accounts. If you have a guarantee that covers transit movements through the EU, you can use the New Computerised Transit System (NCTS) to check the balance.

To find information on the New Computerised Transit System (NCTS), go to: <https://www.gov.uk/guidance/check-your-transit-guarantee-balance>.

16. Management Support System (MSS) Reporting

When will MSS reporting be available in CDS?

MSS reporting data for CDS is now available. If you already receive MSS data reports from CHIEF, you will automatically receive CDS reports when you begin making declarations on the service.

If you do not already receive CHIEF MSS data reports but would like to take advantage of these on CDS, you will need to subscribe as a new user:

<https://www.gov.uk/guidance/request-customs-declaration-service-data-on-imports>.

17. Trader Dress Rehearsal (TDR) service

What is TDR?

TDR is a free to use service which allows you to assure your “day in the life” declaration scenarios in an isolated CDS simulated environment, prior to moving to CDS.

You can test realistic business scenarios by submitting declarations using real live account data, for example EORIs and method of payment details. There are no limitations on the time allowed in TDR and you can continue to use it once you have started to make declarations in CDS.

To find information on getting access to TDR, go to: <https://www.gov.uk/guidance/using-the-trader-dress-rehearsal-service>.

At what point during my migration journey, should I start using TDR?

We strongly recommend you use TDR as soon as possible. We have seen significant value to declarants using this service prior to moving to CDS. Your software developer will need to provide access to TDR and if you haven't already, you should arrange this now.

To find information on getting access to TDR, go to: <https://www.gov.uk/guidance/using-the-trader-dress-rehearsal-service>.

Do I need to be registered for CDS to use TDR?

You must be registered for CDS to use TDR.

To find information on TDR and how to access, go to: <https://www.gov.uk/guidance/using-the-trader-dress-rehearsal-service>.

Do we use the real EORI in TDR or are we provided with a 'dummy'?

TDR allows you to test realistic business scenarios by submitting declarations using real live account data. All trader's real data, including EORI numbers is used. Please note that no financial payments will be taken, and your licenses or quotas will not be affected.

To find information on TDR including support, go to: <https://www.gov.uk/guidance/using-the-trader-dress-rehearsal-service>.

Will IP authorisations and deferment numbers be recognised in TDR?

TDR is a declarant focused offering, allowing you to test realistic business scenarios by submitting declarations using real live account data. All trader data, including deferment numbers and IP authorisations are recognised in TDR.

To find information on TDR including support, go to: <https://www.gov.uk/guidance/using-the-trader-dress-rehearsal-service>.

Do I need to setup a DDI to use TDR?

As TDR is a test environment, when submitting test declarations, no charges are applied, and no legal declarations are created. A DDI is not needed at this stage. However, if you haven't set up a DDI for CDS you need to do so now so your account is ready for use when you and/or your agent start submitting declarations to the live service.

To find information on how to set up a DDI for CDS, go to: <https://www.gov.uk/guidance/set-up-a-direct-debit-for-a-duty-deferment-account-on-the-customs-declaration-service>.

Does TDR resemble CDS Live Service error messages?

You can test realistic business scenarios by submitting declarations using real live account data, and any CDS Live Service errors will also display in TDR.

To find information on TDR, go to: <https://www.gov.uk/guidance/using-the-trader-dress-rehearsal-service>.

What support is available for TDR?

Support with declaration submissions in TDR is available 9.00 to 17:00 Monday to Friday. For any queries regarding TDR, please contact the TDR Team on our dedicated mailbox at tdrcommunications@hmrc.gov.uk.

How long can I use TDR?

There is no time limit on using TDR and you can continue to use the service for training/practice/trialling after you're declaring into the live CDS. The service is available 24/7, except for planned maintenance. There is a support process in place 9.00 to 17:00 Monday to Friday for issues experienced during TDR declaration submissions. For queries regarding TDR, go to tdrcommunications@hmrc.gov.uk.

What do I need to do once I am ready to move from TDR to CDS?

You can start making declarations to CDS while continuing to use TDR and we recommend you start making declarations to CDS as soon as possible. Your software provider will provide access to the CDS Live Environment. Once CDS access is granted, you will be able to submit live declarations. To find information on how to get access to CDS, go to: <https://www.gov.uk/guidance/get-access-to-the-customs-declaration-service>.

As a Software Developer, how do I provide TDR access to my clients?

Software Developers need to create or use an application in the Developer Hub and send an email to TDR Communications (tdrcommunications@hmrc.gov.uk) to request subscription switch on for TDR access. Details on how to do this can be found in the Runbook. Please send an email to tdrcommunications@hmrc.gov.uk, and request access to the Runbook if necessary.

Once the Software Developer has access to TDR then it's up to them to provide access to individual Declarants. We don't have any input once the Software Developer has an application with access. If the Software Developer wants additional Developer Hub applications to have access, then they need to follow the same process as for their first application.

18. Declaration Amendments

When there is a Front-End Credibility (FEC) fail, how long do I have to amend my declaration?

If an error has been made on the declaration, you are expected to submit an amendment within the 10-minute dwell time. However, please note that amendments are dependent on the declaration software in use as we are aware that some software providers have opted to not allow any amendments once a declaration has been submitted, whereas others make allowances for the dwell time.

To find information on CDS error codes, go to:

<https://www.gov.uk/government/publications/customs-declaration-service-error-codes>.

19. CDS Secure File Upload

Can I email HMRC directly for supporting documents?

The Secure File Upload Service has removed the need for the manual processing of supporting documentation for declarations and you should no longer email supporting documentation but use the Secure File Upload Service to add documentation in CDS. To find information on submitting a CDS declaration and need to send supporting documents or respond to HMRC queries, go to: <https://www.gov.uk/guidance/send-documents-to-support-declarations-for-the-customs-declaration-service>.

What are the document format types allowed for the CDS File Upload Service?

The CDS File Upload Service accepts the following formats: JPG, PNG, TXT and PDF. You can submit a maximum of 10 files, and each file can be up to 10 Megabytes (MB). To find information on CDS File Upload Service, go to: <https://www.gov.uk/guidance/send-documents-to-support-declarations-for-the-customs-declaration-service>.

Where can I find a list of CDS errors?

To find information on the CDS error codes, go to:

<https://www.gov.uk/government/publications/customs-declaration-service-error-codes>.

20. C88 / Single Administrative Document (SAD)

What will the C88 / SAD look like in CDS?

CDS is intended to be an electronic declaration system and has moved away from the hard copy C88 / SAD. The declaration is based on Data Elements rather than Box numbers and does not follow the layout of the C88/SAD.

If a third party such as a freight forwarder prepares the declaration, will the business be able to print the SAD/C88 document?

CDS is intended to be an electronic declaration system and has moved away from the hard copy C88 / SAD. The declaration is based on data elements rather than box numbers and does not follow the layout of the C88 / SAD. To find information on other differences, go to: <https://www.gov.uk/government/publications/customs-declaration-service-communication-pack/key-differences-between-chief-and-the-customs-declaration-service>.

21. Transfer of Residence

How is the movement of personal goods declared on CDS?

A private individual will not need to register for CDS for a movement such as a Transfer of Residence (ToR) claim, on the assumption that the declaration is submitted by a CDS registered individual/party such as a customs agent.

You do not need an EORI number if you're moving goods for personal use only. You also do not need to use a National Insurance number. As an alternative, a private individual will supply their full name and address where the import is not made in relation to a business activity.

To find information on declaring personal use goods, go to: <https://www.gov.uk/bringing-goods-into-uk-personal-use/declaring-goods>.