



Getting Ready for CDS

Providing Clearance Instructions for your Declarations:

In September 2022 the HMRC CHIEF import service will be switched off and the only means of declaring goods to Customs in the UK will be via the new Customs Declaration Service (CDS).

In preparation, James & Sons Global Ltd have been training our Customs Clearance team and are glad to announce that we have now started completing customs clearances on the new CDS system.

We have compiled the data required to assist our customers with the transition to CDS. All of the criteria detailed below have relevance for a CDS entry, so should be considered mandatory.

You should try to include as much of this information as you can when providing your clearance instructions to our Customs Clearance team.

Where the field in the table is prefixed with a 'D', the information may be discernible from the documents. However, where it is not, you should capture it in your clearance instructions instead.

It may be advisable to review your current shipment documentation and check if the content can be changed to simplify this process. For imports, this may mean speaking to your supplier.

CDS Clearance Instructions – Mandatory Information:

1	D	Who is the Importer?	19	D	What is the net mass in kg for the product(s) being declared?
2	D	If differing to the Importer – Who is the buyer?	20	D	What are the Supplementary Units (<i>litres for liquids etc.</i>)
3	D	Who is the Exporter?	21	D	What is the gross mass in kg for the products declared?
4	D	If the exporter is not the Seller – Who is the Seller?	22	D	What are the Value(s)?
5		What are the EORI's for each of the parties above? (<i>if available/applicable</i>)	23	D	What is the transaction currency for the values that are declared?
6	D	What are the Incoterms of the shipment?	24		What are the Procedure Codes (first 4)?
7	D	What location are the Incoterms up to? (Named place/destination)	25		What are the Additional Procedure Codes (final 3)?
8	D	Movement Details: <ul style="list-style-type: none">- Flight Details (Air)- Vessel Details (Sea)- Truck/Crossing Details (Road/roro)- Accompanied/Unaccompanied?-	26	D	Are you using any special Customs regimes? <ul style="list-style-type: none">- Provide full authorisation details:<ul style="list-style-type: none">o Approval no. for use on CSDo Controlling HMRC office detailso If approval is covered by CCG – CDS CCG number.
9	D	Location of Goods? (<i>formerly Box 30</i>)	27		Tax rates (<i>are you claiming any nil or reduced duty rates? – Are the goods zero VAT rated? etc.</i>)



10		Is the UK frontier an inventory linked location?	28		What method of payment are you using?
11		Are any licences required? (please provide a copy)	29		Will you be using your own deferment? - Do we have the details of the deferment? - Have you authorised CKF to use the deferment via the govt. gateway? - Is the deferment covered by a CCG? (if yes, please provide the CDS CG Number).
12	D	Are they SPS/POAO/HRFNAO goods? - Are CFK doing IPAFFS? - Key info for IPAFFS - Temp Control/Ambient? - Purpose of consignment i.e. "for internal market" - Species/genus Commodity intended for i.e. "for animal consumption" etc.	30		Valuation - Is there a price influence as the result of a relationship between the buyer and seller? - Are there restrictions as to the disposal or use of the goods by the buyer? - Is the sale or price subject to conditions or considerations? <i>Is the sale subject to an arrangement under which part of the proceeds of any subsequent resale, disposal or use accrues directly or indirectly to the seller?</i>
13		Are goods Hazardous? (Y/N)	31		Are you using the Postponed VAT Accounting (PVA)? (Have you notified CKF in writing?)
14		Additions/Deductions <i>Is there anything that affects the customs value of the goods that is not specified on the commercial invoice? – incl. freight amounts, insurance, discounts etc.</i>	32		Are CFK representing you Directly or Indirectly? (Have you provided the relevant Letter of Empowerment to CKF?)
15		Nature of transaction as per table in tariff for DE 8/5	33		What is the Commodity code?
16		Supplementary/Additional Codes for TARIC (2600, 2601, 2700,2701 etc.).	34	D	What is the Country of origin?
17	D	Country of destination?	35	D	Country of preference?
18		Is satisfactory evidence for the claim to preference available? (e.g. correct preference statement or correct docs etc.)			

NOTE: To help convey why all the information is critical for CDS entries, please refer to the information detailed below:

1	The 'Consignee' in CHIEF has been replaced with the Importer and Buyer in CDS however the Buyer is only required if different to the Importer. Please see the definitions below:
2	Importer – The party who makes, or on whose behalf an import declaration is made. Buyer – The last known entity to whom the goods are sold or agreed to be sold. If the goods are to be imported otherwise than in pursuance of a purchase, the details of the owner of the goods shall be provided.



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3	The 'Consignor' in CHIEF has been replaced with the Exporter and Seller in CDS however the Seller is only required if different to the Exporter. Please see the definitions below:
4	Exporter – The last seller of the goods prior to their importation into the Union. Seller – The last known entity who sold the goods or agreed to the sale to the buyer.
5	Used to identify the registered entity of each party. EORI's are unique for each entity within the transaction.
6	Incoterms determine which entity is responsible for payment of each milestone within the transaction. For example, DDP means the Importer/Buyer is only required to pay import VAT.
7	The final location for where the responsibility of the Incoterm transfers from the Seller to the Buyer. For example, the first component of the Incoterm is DDP and the second is a named place = DDP-Manchester UK
8	Used to determine how the shipment was imported into the United Kingdom, including whether the driver accompanied the shipment or if this was a container which was collected from the frontier, unaccompanied. <i>(Your haulier / carrier should be able to support you with this information.)</i>
9	This will assist the import declarant when claiming the shipment from the frontier for onward delivery. It also determines whether a pre-lodged entry can be used. <i>(Your haulier / carrier should be able to support you with this information.)</i>
10	This will assist the import declarant when claiming the shipment from the frontier for onward delivery. It also determines whether a pre-lodged entry can be used. <i>(Your haulier / carrier should be able to support you with this information.)</i>
11	Used to show the shipment conforms to import formalities and is fit to enter the United Kingdom (UK). Any shipment missing a license will be delayed whilst undergoing import clearance; it is imperative CKF have a copy of any license(s) ahead of the shipment arriving to the UK frontier to avoid delay.
12	Required to determine if the shipment requires additional certificates (e.g., Health certificates etc.). Certain Products of Animal Origin (POAO) are controlled at first point of entry into the United Kingdom, for example dairy products, fresh foodstuffs etc.
13	Used to determine if special treatment or handling is required for the shipment.
14	Used in addition to the total value of goods to arrive at the Customs Value (dutiable value). It is necessary to include any pre-CIF freight charges, insurance, other charges due after the frontier which may affect the Customs Value of the shipment.
15	Used to determine the type of transaction, for example goods returning to the initial country of export. <i>CDS Data Element 8/5 - view the full table for available code combinations online here.</i>
16	In case a TARIC code is not informative enough, it may be necessary to go to further detail with the additional TARIC code. The length of the additional code is 4 characters and can be numeric (e.g., 2600, 2601 etc.) or in the case of Anti-Dumping Duties, alpha-numeric (e.g., B999)
17	The ultimate country of destination is typically where the buyer is located to receive the shipment, but this is not the case for all shipments, so it is important to show the final location for the shipment.
18	Used to determine if your shipment is claiming Duty of Tax relief due to a Trade Agreement with the United Kingdom.



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19	Net mass is the weight of the product contained within the shipment, minus any packaging or pallets used within the shipment.
20	It is important to state how many "units" are contained within the shipment for statistical purposes. E.g., It may be necessary to input the litres of a liquid, or number of pairs for shoes in a shipment as supplementary units.
21	Gross mass is the weight of the product contained within the shipment, including any packaging or pallets used within the shipment.
22	Used to determine the final Customs Value for Duty and/or VAT amounts applicable to the shipment. It is imperative that the declared value is determined to be that of the same or similar articles imported into the United Kingdom to avoid post-clearance demands from HMRC.
23	This is the currency used for the transaction on the goods between the Seller and the Buyer.
24	The CPC code which signifies why the shipment is brought into the country. For example, '4000 - Release to Free Circulation' for shipments intended to circulate within the United Kingdom. <i>You may wish to refer to Appendix 1: DE 1/10: Requested and Previous Procedure Codes</i>
25	The CPC code which signifies additional guidance on how the shipment should be handled. For example, '000 - No other additional procedure code applies'. <i>You may wish to refer to Appendix 2: DE 1/11: Additional Procedure Codes for details.</i>