

Important changes to customs declarations for UK businesses

Changes are being made to the HMRC customs declarations process that will affect how businesses declare imports and exports in the UK.

From September, HMRC will begin to phase out its current declarations system, Customs Handling Import Export Freight (CHIEF), and replace it with a new system, the Customs Declaration Service (CDS).

All businesses involved in the import or export of goods to or from the UK must move to CDS before 30th September 2022. If your business has not migrated before the deadline, you could be forced to cease trading. It is vital that business owners start the migration process as soon as possible.

Why are things changing?

After almost 30 years in operation, CHIEF has become outdated. CDS was developed in consultation with the border industry and offers greater security, flexibility and longevity than CHIEF.

When are the changes taking place?

The retirement of CHIEF is a two-stage process:

30th September 2022 CHIEF will no longer accept import declarations

31st March 2023 CHIEF will no longer accept export declarations and will close permanently

How do I make the move to CDS?

If you make your own declarations, you must [register your business on CDS](#). Duty deferment account holders will also need to [set up a new Direct Debit mandate](#).

If a customs agent or fast parcel operator submits declarations on your behalf, you should contact them as soon as possible to discuss arrangements for the migration. You may also need to provide them with additional information and authorisation rights.

Where can I access further information and support?

HMRC has published several online resources to support businesses in making a smooth transition from CHIEF to CDS, including a [Customs Declaration Service toolkit](#).

Moving to a new system can be complex – that's where we can help. At PKF Smith Cooper, our tax specialists have a number of solutions to assist companies with import and export declarations and the ongoing management of records. They are well-equipped to provide you with the advice you need to make this issue as pain-free a process as possible.

[Contact us](#) to discuss the move to CDS or any other tax-related queries you may have with one of our experts.