

# Customs Declaration Service (CDS)



CDS is a new IT Customs System due to replace CHIEF for imports as of 30<sup>th</sup> September 2022. (Exports will be March 2023)  
You may have already received letters from HMRC, don't worry you are in safe hands.

**If you are not utilising PVA (Postponed VAT Accounting) below are the two scenarios regarding DDA**

Using SUPUK DDA	Using your own DDA
<p>You must register for CDS to enable you to download your C79 certs of your import VAT payments</p> <p><a href="https://www.gov.uk/guidance/get-access-to-the-customs-declaration-service">https://www.gov.uk/guidance/get-access-to-the-customs-declaration-service</a></p>	<ol style="list-style-type: none"><li>1. Set up a new Direct Debit to CDS, do not cancel your existing Direct Debit to CHIEF until HMRC advise, follow this link <a href="https://www.gov.uk/guidance/set-up-a-direct-debit-for-a-duty-deferment-account-on-the-customs-declaration-service">https://www.gov.uk/guidance/set-up-a-direct-debit-for-a-duty-deferment-account-on-the-customs-declaration-service</a></li><li>2. Re-authorise SUPUK to use your DDA via your CDS Finance Dashboard</li><li>3. Download your C79 certs from your CDS Dashboard for your import VAT payment record.</li></ol>

SUPUK DDA = using our account for payment of Duty and VAT

CHIEF = Customs Handling of Import & Export Freight

DDA / DAN = Duty Deferment Account / Deferment Account Number