



Are you CDS ready?

As HMRC prepare to swap CHIEF for CDS, it is important that you are ready to make the change. MTG have been completing GB import declarations via CDS for almost a year, so we are experienced in the changes this poses for our brokers.

However, we also want to ensure our customers are ready for the upcoming change, and have access to the information that they need to ensure the smooth completion of CDS import declarations, explained in further detail below

Create a CDS Account

You will need to create a CDS account via the Government Gateway by following this link:

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

With a CDS account, you can:

- Review your Postponed VAT Accounting (PVA) Statements
- View your Import VAT Certificates (C79)
- See the accounts available to you and their balance (Cash Account or Deferment Account, for example)
- Authorise your customs brokers to access your cash and/or deferment account
- Pay for imports directly

Decide How to Pay

There are 3 main ways to pay any import VAT or duty liable.

1. **Cash Account:** When you register for CDS you will automatically be allocated a cash account, and you can top this up as and when you need. You can also authorise your broker to use this account for payment in declarations
2. **Immediate Payment:** When you choose this method, a payment reference is given to your broker. If they provide you with this and the amount liable, you can pay this here: <https://www.gov.uk/guidance/pay-for-imports-declared-using-the-customs-declaration-service>
3. **Deferment Account:** You can find more information on how to apply for a deferment account here: <https://www.gov.uk/guidance/how-to-set-up-an-account-to-defer-duty-payments-when-you-import-goods>. You may also need to apply for a Customs Comprehensive Guarantee (CCG): <https://www.gov.uk/guidance/apply-for-a-customs-comprehensive-guarantee-to-cover-customs-debts> or a Guarantee Waiver: <https://www.gov.uk/guidance/check-if-you-can-get-a-guarantee-waiver-for-a-duty-deferment-account-in-great-britain>. - **Please note you must authorise your clearing agent to use your Cash Account or Deferment Account on the CDS Dashboard**

Questions? We can help!

You can contact our Customs team at:

customsescalation@montgomerytransport.com for advice and support

Be Aware of Additional Codes

Unlike CHIEF, there are specific codes which may be applied to your goods. You must check the Trade Tariff for GB in order to ascertain if there are any controls on your commodities. You may need to provide your broker an additional document or license if the controls apply to your goods.

You can find the UK Online Integrated Tariff here: <https://www.gov.uk/trade-tariff>

The NI Online Integrated Tariff is here: https://www.trade-tariff.service.gov.uk/xi/find_commodity

After searching for a specific commodity, you can see the import controls and duties under the import tab:



You can then check the import controls and decide whether or not you need to supply your broker with additional documents.