

**INTERNAL & EXTERNAL GUIDANCE**

**Hold Ctrl & click to return to front page.**

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| **Title:** | CUSTOMS DECLARATION SERVICE FINANCE GUIDE | **Document Name & Version:** | VERSION 2 19/06/2025 |
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| **External System(s):** | CUSTOMS DECLARATION SERVICE (CDS) | **Internal IT System(s):** | DESCARTES e-CUSTOMS |
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| **Purpose:** | This document should be used to guide you through the steps that need to be taken to register for the Customs Declaration Service (CDS) and what needs to be done to make payments to HM Revenue and Customs when submitting import declarations using the Customs Declaration Service (CDS). |
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| **Scope:** | This document will guide you through the following steps:1. [Subscribe to the Customs Declaration Service (CDS)](#SECTION1)
2. [Making payments to HM Revenue and Customs: Duty Deferment Account (DDA) & Cash Accounts](#SECTION2)
3. [Authorising Port Partners and companies within the group to use a traders DDA and/or Cash account](#SECTION3)
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| **Background:** | From the 30thSeptember 2022 HM Revenue and Customs began to remove the ability to submit customs declarations using CHIEF (Customs Handling of Import, Export Freight), as this system is being replaced by the Customs Declaration Service (CDS).  |
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|  | **SUBSCRIBE TO THE CUSTOMS DECLARATION SERVICE (CDS)** |
| The first step is to [Subscribe to the Customs Declaration Service (CDS)](https://www.gov.uk/guidance/get-access-to-the-customs-declaration-service). You will need:1. Your [Economic Operator Registration and Identification (EORI)](https://www.gov.uk/eori) number that starts with GB,
2. Your Unique Taxpayer Reference (UTR). How to [find your UTR number](https://www.gov.uk/find-lost-utr-number) if you do not know it,
3. The address of your business held by HMRC on your Customs records.

If you have not done so already, we strongly urge you to do this now! |
|  | **MAKING PAYMENTS TO HM REVENUE AND CUSTOMS** |
| **DUTY DEFERMENT ACCOUNT (DDA)**If you have a Duty Deferment Account (DDA) you will need to:1. [Set up a new direct debit](https://www.gov.uk/guidance/set-up-a-direct-debit-for-a-duty-deferment-account-on-the-customs-declaration-service) on the Customs Declaration Service (CDS). **Do not cancel** your existing CHIEF direct debit.
2. Once you are registered for CDS, you will need to give us authority to make payments to HMRC against your Duty Deferment Account (DDA) on CDS.

**CASH ACCOUNT**The Flexible Accounting System (FAS), which is currently available on CHIEF is being replaced by a cash account. This will enable you to:1. [Make a payment](https://www.gov.uk/guidance/paying-into-your-cash-account-for-cds-declarations) into your cash account,
2. Pay import duties and other taxes from your cash account,
3. Authorise Port Partners and our group of companies to use your cash account on your behalf,
4. [Withdraw funds](https://www.gov.uk/guidance/withdraw-funds-from-your-cash-account-for-cds-declarations) from your cash account.

Once you subscribe to the Customs Declaration Service (CDS) you will automatically be given a cash account, so you will not need to apply for one. You can use your cash account at any time, provided there are sufficient funds available in the account. For example, you may opt to use your cash account as a secondary method of paying customs should you exhaust the limit of your Duty Deferment Account (DDA). |

**Hold Ctrl & click to return to front page.**

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|  | **AUTHORISING PORT PARTNERS**  |
| Unlike CHIEF, we will not be able to submit a customs declaration or make payments to HM Revenue and Customs against your Duty Deferment Account (DDA) and/or cash account if you have not registered to use the Customs Declaration Service (CDS) and given us authority. You will need to authorise Port Partners and/or a company within the group to make payments to HMRC on your behalf.

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| **Group company name** | **Port Partners EORI number** |
| Port Partners (Customs Clearance) Limited | GB291241319000 |

You will need to follow these steps for each company within the group that you wish to authorise (We recommend you authorise all the group):1. [Manage your account authorities](https://www.tax.service.gov.uk/customs/manage-authorities/manage-account-authorities)
2. You will need to sign in using the government Gateway,
3. Click the **‘ADD AUTHORITY’** button,
4. Enter the appropriate EORI number from the table above and click **‘CONTINUE’**,
5. Select the account(s) you wish to grant authority for us to use and click **‘CONTINUE’**. We recommend you select both DDA if you have one, and cash account,
6. Check the EORI number has been entered correctly and click **‘CONTINUE’**,
7. Select when you want the authority to start and click **‘CONTINUE’.** We recommend you select “Today”,
8. Select if you wish to allow us to view your account balances and click **‘CONTINUE’.** We recommend you select YES,
9. Enter your details and click **‘CONTINUE’**,
10. Check the details entered are correct, and if satisfied, click **‘CONFIRM THIS AUTHORITY AND SUBMIT’**.

If you have not done so already, we strongly urge you to do this now! |

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