



HM Revenue & Customs

Dear Customer,

Moving goods between the rest of the world and Northern Ireland from 31 October 2021

We've previously written to you to advise that the [temporary contingency](#) that allows you to use the Customs Handling of Import and Export Freight (CHIEF) system for rest of world (RoW) to Northern Ireland (NI) import movements will end on 31 October 2021.

This letter is confirmation that this contingency will end, as planned, on 31 October and from 1 November these movements must be declared on the Customs Declaration Service (CDS), the UK's future single customs platform.

If you're not ready to use CDS from this date, you can use the free [Trader Support Service \(TSS\)](#) to make a Full Frontier Declaration (FFD) on your behalf. Lodging a FFD means all the required customs information is provided upfront, before your goods are released from customs control. You will need to make sure you are familiar with how to complete an arrived FFD using TSS. Details of how to complete an arrived FFD are available on the [NICTA website](#).

We announced in August that all import declarations must be made on CDS by [30 September 2022](#) and we strongly recommend if you use CHIEF for other import movements you make all your import declarations on CDS as soon as possible.

We want to improve our border IT systems so that they can easily adapt to the technological changes of the future, as well as any shifts in trading capacity – ultimately making it easier for businesses to trade and prosper.

CHIEF has served the UK well, but it is nearly 30 years old and it doesn't match the services offered by CDS.

Additional CDS Guidance

If you use preference, valuation methods 2, 3, 4, 5 or 6, or authorised-use relief arrangements, there are steps you may need to take to ensure your declaration is accepted on CDS.

The attached document provides guidance to ensure your RoW to NI declarations are submitted successfully in these scenarios.

Customs Declaration Service

Comprehensive guidance and resources are available on [GOV.UK](#) outlining the [steps you need to take to get ready](#) for CDS. If you haven't already, you should speak to your software developer or community system provider as soon as possible about how they can support your migration to CDS.

You should familiarise yourself, and your customers, with changes you may need to make to your finance processes. For example, setting up a new CDS [Direct Debit Instruction](#) for a [Duty Deferment account](#). The Direct Debit Instruction must be set up by the *account holder*. If you, or your customers, hold standing authority for duty deferment accounts on behalf of others, the account holder for whom you have standing authority will need to complete the new Direct Debit Instruction.

Once registered for CDS, all accounting information can be viewed on your [customs financial accounts dashboard](#).

You will also need to consider the training and support you need to offer your staff to help them get used to CDS.

If you have any questions about migrating to CDS, please contact us through our [communication channels](#).

Kind regards
HMRC