



HM Revenue
& Customs

HMRC Staged Customs Controls: Supplementary Declarations

Customs Update: Key Messages

New border controls for imports coming from the EU are being introduced in stages. This started on 1 January 2021.

Border controls are now in place with the free trade agreement (FTA), and customs declarations are needed for all imports to the UK.

You must make Customs Import Declarations for any goods that you have brought into Great Britain from the EU since 1 January.

Recap: Import Declarations from January 2021



HM Revenue
& Customs

Traders bringing goods from the EU to GB will need to declare their goods to customs.

If your goods are not-controlled, there are two ways you can do this.

You can either:

1. make a full declaration at the time the goods arrive into Great Britain, or
2. delay your declarations for up to 175 days by making a declaration in your records and submitting information to HMRC using a supplementary declaration

Note: Traders moving controlled goods (e.g. excise goods) will need to make a frontier declaration. This declaration can be full or simplified (depending on the trader's authorisation), or traders can use transit.

Further details can be found at: <https://www.gov.uk/topic/business-tax/import-export>

Supplementary Declarations

If you're bringing non-controlled goods into Great Britain free circulation from EU free circulation, you can make a declaration into your commercial records (known as an Entry in Declarants Records or EIDR) and delay sending HMRC the full information about your goods by up to 175 days from the date of import.

This information is then used to make your supplementary declaration.

For example, if you imported goods on 1 January 2021, you'll need to make your supplementary declarations by 25 June 2021.

The supplementary declaration provides customs with more information about your imported goods. They can then work out the VAT and Customs Duty you'll need to pay.

Supplementary Declarations

A supplementary declaration is an electronic message submitted to HMRC using the Customs Handling of Import and Export Freight system (CHIEF) or Customs Declaration Service (CDS).

You'll need to make a supplementary declaration after you've either made:

- an entry in your own declarations - known as 'entry in declarant's records' (sometimes referred to as EIDR)
- a simplified frontier declaration – or simplified declaration procedure (or SDP)

These are known as simplified customs declarations and contain less information about your imported goods than the supplementary declaration. This allows your goods to clear customs and keeps them moving.

Supplementary Declarations

To submit your supplementary declaration, you'll need to use the Customs Handling of Import and Export Freight (or CHIEF) or Customs Declarations Service (CDS).

You, or someone dealing with customs for you, must be authorised by HMRC to use either of the simplified customs declaration processes before you can submit your supplementary declaration.

You can apply for authorisation by completing form **C&E48**.

You should apply for your authorisation as soon as possible, if you have not already done so.

Supplementary Declarations

If you decide to complete declarations yourself, here's what you need to do:

Get a EORI number: you'll need an Economic Operator Registration and Identification (or EORI) number beginning with 'GB' before you import your goods.

Apply for a duty deferment account (DDA): if you make a declaration in your own records (or EIDR) without getting authorisation in advance, you'll need to have a duty deferment account or submit the application at the same time you apply for simplified customs declarations processes.

As an importer, applying for a DDA means you can delay paying most customs charges including: Customs Duty, Excise duty and Import VAT (if you're not using postponed VAT accounting or you're not VAT-registered).

Having a duty deferment account lets you make one payment a month through Direct Debit instead of paying for individual consignments.

Supplementary Declarations

If you decide to complete declarations yourself, here's what you need to do (continued):

Financial guarantee: Most traders won't need a financial guarantee with their DDA, but you'll need to apply for a guarantee waiver. Otherwise, you'll need to provide a guarantee to be approved for a DDA.

Get authorisation to use simplified customs declarations: Apply as soon as possible and remember, if you've delayed or are going to delay your declaration, this is due within 175 days of the date your goods are imported (as mentioned earlier, you can apply for authorisation by completing form C&E48).

Get access to CHIEF or Customs Declaration Service (CDS): to submit your supplementary declaration, you'll need to use the Customs Handling of Import and Export Freight (or CHIEF) or Customs Declarations Service (CDS).

CHIEF & CDS

Access to CHIEF: you can apply by using form C1800. You'll be asked to provide information such as your contact details and your EORI number, to be able to link your business to the CHIEF badge.

Access to CDS: to access this system, you'll need the Government Gateway user ID and password that you use for: your business or organisation or yourself, if you're applying as an individual. If you don't have a user ID, you can create one when you start.

Compatible software: you'll need to purchase commercial software that is compatible with the systems to be able to submit your supplementary declaration.

You can find a list of software developers on [GOV.UK](https://www.gov.uk)

Entering the Right Information

Entering the right information will ensure that the correct customs duty and VAT are paid. Remember you can find information about customs duty rates in the UK Trade Tariff.

You (or someone making declarations for you) should submit the declaration electronically to HMRC using CHIEF or CDS.

Your declaration will need to include:

- [a customs procedure code](#)
- [a commodity code](#)
- a unique consignment reference – this could be invoice number, stock record number or job number

Entering the Right Information

You will also need to provide information such as the:

- consignee and consignor
- type, amount and packaging of your goods
- transport methods and costs
- currencies and valuation methods
- certificates and licences

Guidance that will help further with this process:

Find out how and when to [make a delayed supplementary declaration](#)

Find out which [boxes you need to complete on your declaration](#).

Using an Intermediary

If your business is based in the UK and you import from or export goods to the EU, or anywhere in the world, appointing a customs intermediary may benefit you.

Customs intermediaries can deal with import and export declarations on your behalf. Many businesses decide to use an intermediary because customs declarations can be complicated.

Find more information about [appointing a customs intermediary](#) and a [list of intermediaries that can help you](#).

Before appointing one, there are a few things to consider, and you can find more guidance on how to make an informed decision here: [Things to consider when you appoint a customs intermediary](#)

VAT – Postponed VAT Accounting

UK VAT registered traders who delay their supplementary declarations must account for import VAT on their VAT return by using [Postponed VAT Accounting](#)

UK VAT registered traders who import non-controlled goods from the EU to Great Britain from 1 January 2021, use Simplified Customs Declaration Procedures where authorised, and make an Entry in Declarants Records, must use Postponed VAT Accounting.

In other circumstances, from 1 January 2021, UK VAT registered traders will be able (but not compelled) to use Postponed VAT Accounting to account for import VAT on their VAT Return for goods imported from anywhere in the world.

More Help and support

- HMRC is writing to all VAT registered traders to tell them about actions they need to take – here's a link to the monthly letters <https://www.gov.uk/government/publications/letters-to-businesses-about-new-trade-arrangements-with-the-eu-from-1-january-2021>
- For more information please find links to the border operating model <https://www.gov.uk/government/publications/the-border-operating-model>
- There are also some very useful step by step guides on importing and exporting here: <https://www.gov.uk/government/publications/how-to-import-and-export-goods-between-great-britain-and-the-eu-from-1-january-2021>
- And useful one page link to guidance and tools for traders can be found <https://www.gov.uk/guidance/help-and-support-if-your-business-trades-with-the-eu>

VAT – Additional Guidance Pages to Note

- [Accounting for VAT on services between the UK and EU member states from 1 Jan 2021](#)
- [Goods moved between GB and the EU from 1 Jan 2021](#)
- [Pay less import duty and VAT when re-importing goods to the UK](#)
- [Value Added Tax EU Exit Transitional Provisions](#)

How to Contact HMRC

Customs & International Trade Helpline – 0300 322 9434

This helpline is the main route in for customers with general customs queries, including the vast majority of operational queries and general calls about NCTS and GVMS. The helpline has a Webchat capability access via GOV.uk:

<https://www.gov.uk/government/organisations/hm-revenue-customs/contact/customs-international-trade-and-excise-enquiries>

VAT Enquiries

There are a range of ways to contact HMRC about VAT – more details at this page:

<https://www.gov.uk/government/organisations/hm-revenue-customs/contact/vat-enquiries>