



HM Revenue  
& Customs

# Customs Declaration Service

UK Trade Tariff guide (Box Entries)



## The way you make import declarations – for yourself or on behalf of other businesses – is changing

HMRC is replacing the Customs Handling of Import and Export Freight (CHIEF) system with the Customs Declaration Service (CDS).

The UK Trade Tariff is an important part of the declaration process and contains the classification information for all goods, including any special conditions that may apply.

You're legally responsible for the correct tariff classification of your goods.

Most of the detail you include in your current declarations will remain the same, but you may need to input it in a different way. This is to improve the structure and order of how information is grouped and entered as part of a declaration. In some cases, you may need your customers to provide you with more information to help you do this.

This guide explains these key changes and where to go on GOV.UK to help you prepare. Please note, your software provider may automate some of these changes in the software you use.

## What's changing?

For declarations, 'Boxes' in CHIEF are being replaced with 'Data Elements' in CDS. While boxes and data elements perform similar functions, they are not 'like for like'. In CHIEF, up to 67 boxes are completed for imports, with 45 boxes typically completed for exports. In CDS, you may need to complete up to 78 data elements for imports and 65 for exports, depending on the type of declaration and situation.

For example, in CDS an import declaration to free circulation (involving valuation method 1), will require the completion of more data elements than a declaration into customs warehousing.

You should take the time to understand the different data elements and what needs to be completed for each one. A single box in CHIEF may contain several pieces of information - in CDS the same information may now be separated into specific data elements. For example, when making a declaration using CHIEF, the Declarant/Representative information is entered in box 14. In CDS, this information is broken down over five data elements.

## The Data Elements are divided into eight groups. There's more information about these on the next page.

- 1 Message information
- 2 References
- 3 Parties
- 4 Valuation information and Taxes
- 5 Dates/Times/Periods/  
Places/Countries/Region
- 6 Goods identification
- 7 Transport information
- 8 Other

## Where to go for more information:

For more information about these and any other changes being introduced as a result of the introduction of CDS, please visit [GOV.UK/customsdeclarationservice](https://www.gov.uk/customsdeclarationservice)

## Quick reference guide: Grouping information on CDS

Data Element Group	What's different in CDS?	Link to CDS Vol 3 Tariff
<b>1. Message Information</b> Including Procedure Codes	<p>Data Elements in Group 1 cover simple overarching information that relates to the whole declaration or individual items on the declaration. This includes Procedure Codes and Additional Procedure Codes which now replace Customs Procedure Codes and will now be split into two parts. Procedure Codes - the first four-digit code is used, and identifies the procedure the goods are coming out from (for example, customs warehousing), and going into (such as free circulation).</p> <p>Additional Procedure Codes - the second three-digit code is used to claim duty and/or VAT relief, and the applicable codes must be entered to claim the relief, CDS makes provision for up to 99 additional procedure codes to be used per item.</p> <p><b>For example: Data Element 1/10 Procedure code and 1/11 additional Procedure Code. Formerly Box 37 (Procedure).</b></p>	<a href="#">Group 1</a>
<b>2. References</b> Including message and document references, certificates and authorisations	<p>Data Elements in Group 2 cover information about documents accompanying the items on the declaration, certain customs authorisations, or information about declarations that have previously been made in respect of the items.</p> <p><b>For example: Data Element 2/3 Documents produced, certificates and authorisations, additional references. Formerly Box 44 is now Data Element 8/7 writing off (Documents Produced).</b></p>	<a href="#">Group 2</a>
<b>3. Parties</b> Who is involved in making the declaration	<p>Data Elements in Group 3 cover simple overarching information that relate to the whole declaration or individual items on the declaration, and information about different key players within the supply chain of the goods; from exportation to importation, through to their declaration to CDS.</p> <p><b>For example: Data Element 3/15 (Importer name and address), 3/16 (Importer ID number), 3/26 (Buyer name and address) and 3/27 (Buyer ID). The Importer and Buyer details replace the importer/Consignee, formerly Box Number 8.</b></p>	<a href="#">Group 3</a>
<b>4. Valuation information and Taxes</b> The value of the goods	<p>Data Elements in Group 4 tell the customs authorities how you are valuing the goods; how the customs value has been built up; how the statistical value for VAT is determined; the duties due; and means for paying the duties. Establishing the correct customs value of the imported goods is important, as this is the amount on which any duties and VAT due will be calculated.</p> <p><b>For example: Data Element 4/11 (Total amount invoiced). Formerly Box 22 (Currency and total amount invoiced).</b></p>	<a href="#">Group 4</a>
<b>5. Dates/Times/Periods/ Places/Countries/Regions</b> Including dates, times and locations	<p>Data Elements in Group 5 cover information on the countries involved in the supply chain for the imported goods - from manufacturer, to the declaration of goods, to Customs after arrival in UK, and any immediate onward supply to another member state or territory. For example, where the goods originate or were manufactured; where the goods were loaded for shipment; where the goods were shipped from; where the goods are being presented on import; and the ultimate destination of the goods.</p> <p><b>For example: Data Element 5/8 (Country of destination code). Formerly Box 17a (Country of Destination Code).</b></p>	<a href="#">Group 5</a>
<b>6. Goods Identification</b> Codes to identify specific goods	<p>Data Elements in Group 6 tell Customs the quantity of goods being imported by packages and by weight, or other units of measurement where required. Additionally, it tells Customs what the goods are. This allows Customs to identify the goods being imported, for comparison with the commercial documentation accompanying the imported goods. The details also allow Customs to confirm that the correct duty rate is applied to the imported goods, by virtue of their description.</p> <p><b>For example: Data Element 6/8 (Description of goods). Formerly Box 31 (Description of goods).</b></p>	<a href="#">Group 6</a>
<b>7. Transport Information</b> Modes, means and equipment	<p>Data Elements in Group 7 cover details about how the goods were transported from a third country to the country of destination and final destination if appropriate. For example, the identification and type of transport used to carry goods during specific parts of the supply chain, from port of export in a third country, to arrival at location where import formalities will be conducted.</p> <p><b>For example: Data Element 7/2 (Container). Formerly Box 19 (Container).</b></p>	<a href="#">Group 7</a>
<b>8. Other</b> Statistical and tariff related data and guarantees	<p>Data Elements in Group 8 cover miscellaneous information about the declaration that has not been captured elsewhere, such as how unpaid customs duties are being secured, guarantees, statistical data about the transaction with your supplier, and the writing off of licences.</p> <p><b>For example: Data Element 8/1 (Quota (order removed) number). Formerly Box 39 (Quota number).</b></p>	<a href="#">Group 8</a>