

Foreword

This notice cancels and replaces Notice 760 (February 2005).

Further help and advice

If you need general advice or more copies of HM Revenue & Customs notices, please ring our advice service on **0845 010 9000**. **You can call between 8.00 am and 8.00 pm, Monday to Friday.**

If you have hearing difficulties, please ring the **Textphone** service on **0845 000 0200**.

If you would like to speak to someone in **Welsh**, please ring **0845 010 0300**, **between 8.00 am and 6.00 pm, Monday to Friday.**

1.1 What is this Notice about?

This Notice explains the purpose of Customs Freight Simplified Procedures (CFSP), the procedures available and guidance on the authorisation conditions.

It covers CFSP in sufficient detail to enable you to evaluate the different procedures available and decide how best to apply them to the particular needs of your business. It assumes that you have a basic understanding of how CHIEF operates.

Information relating to the CHIEF handling of CFSP declarations is available in the Tariff Volume 3.

The glossary at section 15 explains the meaning of some of the words, phrases and abbreviations used.

1.2 What's changed?

This Notice replaces Notice 760 Custom Freight Simplified Procedures (CFSP) February 2005.

You can access details of any changes to this notice since January 2008 either on our Internet website at www.hmrc.gov.uk, or by telephoning our advice service on 0845 010 9000.

This notice and others mentioned are available both on paper and on our website.

1.3 What law covers this notice?

The legal basis for CFSP is:

- the Community Customs Code (Council Regulation (EEC) 2913/92 Article 76, which makes provision for EU member states to authorise applicants to use simplified procedures under certain conditions, and

- the Implementing Regulation (Commission Regulation (EEC) 2454/93) Articles 253-278, which set out the provisions relating to the authorisation and operation of simplified procedures.

This notice explains our view of the law.

1.4 What do I do if I disagree with a Customs decision?

You have a right of appeal if you disagree with any decision we make. You can find further details of the appeals procedure in Notice 990 Excise and Customs Appeals.

2. Eligibility of goods for, and principles and advantages of CFSP

2.1 What goods are eligible for CFSP?

Most imported third country goods are eligible for CFSP. However, certain goods and procedures have been excluded, the details of which are in section 13. There are also a number of Customs Procedures Codes (CPCs), which because of frontier operational procedures are excluded from CFSP. Details of excluded CPCs can be found on the CFSP web page on our website.

2.2 The main principles of CFSP

These are:

- Authorisation
- Accelerated removal/release
- Electronic reporting
- Audit.

2.3 Authorisation

You must be authorised by us to operate simplified procedures and hold a specific/general authority for any associated procedures such as Customs Warehousing, IPR, OPR etc. The general authorisation criteria and conditions for CFSP are listed at section 14.1.

Traders authorised to use simplified procedures will be issued with an authorisation letter and documents that specify:

- the procedures that may be used

- the Articles under which they are authorised, and
- the conditions that apply to the operation of the procedures.

2.4 Accelerated removal/release

Following completion of a Simplified Frontier Declaration (SFD) containing minimum details you may remove goods from the frontier under transit to your premises for clearance using the Local Clearance Procedure (LCP) or alternatively you may release the goods to free circulation/customs warehousing using Simplified Declaration Procedure (SDP).

2.5 Electronic Reporting

You must submit statistical and fiscal details of the goods to CHIEF electronically using a Supplementary Declaration (SD) within a defined time-scale.

2.6 Audit

We may audit your commercial systems and records after the goods have cleared to satisfy ourselves that you are operating the procedures satisfactorily.

We will still treat goods imported under CFSP in the same way as goods entering the UK under normal procedures as far as anti-smuggling, health and import prohibition and restriction controls are concerned.

2.7 Advantages of CFSP

The use of CFSP will enable you to:

- gain accelerated release of your goods from Customs at the (air)port or at designated premises inland, subject to anti-smuggling checks
- use CFSP in combination with normal entry and warehouse procedures to suit the needs of your business
- achieve cash flow benefits. For example Local Clearance allows you to store goods in Temporary Storage (TS) for up to 20 days before release to a Customs procedure or use. This means that whilst the goods are in TS, you can choose the release date (and therefore the tax point date) at the most convenient time for your business
- carry out National Transit movements under the Local Clearance Procedure using a reduced level of guarantee
- submit frontier declarations (including National Transit) and all supplementary declarations by electronic means.

- build a partnership with us so that assurance visits are cost effective, selected on the basis of risk, and test the completeness of internal controls, and
- use third party service providers to submit electronic declarations.

3. Procedural and Documentary Requirements

3.1 Available Procedures

The simplified procedures available are:

- Simplified Declaration Procedure (SDP) for the release of goods at the frontier to most Customs procedures. See section 5 for details, and
- Local Clearance Procedure (LCP) for the removal of goods from the frontier under transit arrangements to designated premises followed by temporary storage and release to a Customs procedure. See section 6 for details.

Both of the above procedures can be used in conjunction with Customs Warehousing, but the procedures are slightly modified. See section 7 for details.

Local Clearance Procedures can also be used to remove goods from Processing under Customs Control (PCC) and Temporary Imports (TI).

3.2 Documentary Requirements

The requirements for producing documents in conjunction with CFSP declarations are in section 14.6

3.3 Supplementary Declarations

The arrangements for the submission of the Supplementary Declaration (SD) are the same irrespective of which simplified procedure is used. See section 9 for details.

4. Payment and security requirements

4.1 What type of payment will you accept?

You must pay using a duty deferment account. This is because CFSP is an electronic declaration method using CHIEF processing procedures. Therefore other payment methods such as cash or Flexible Accounting System (FAS) are not acceptable.

4.2 Do I have to use my own duty deferment account?

No. The deferment account used may be yours or the account may belong to a third party – as long as Customs has received written permission from the owner of the account for the account to be used.

4.3 What should the deferment level be?

The level of the deferment account used must be sufficient to cover your actual duty and VAT liability for one calendar month. If the deferment level is exceeded you must contact the A&CG deferment office on 01702 367425/29 or 01702 367431/50 to increase the level. If you fail to increase the deferment to an adequate level you may incur a Civil Penalty and/or have your authorisation suspended or withdrawn.

4.4 Do I have to provide security?

Yes. Under Community law you must provide security against any potential debts arising from the release of goods to a customs procedure. Community Customs Codes Article 74 states:

‘Where acceptance of a customs declaration gives rise to a customs debt, the goods covered by the declaration shall not be released until the Customs debt has been paid or secured.’

The security usually takes the form of a blanket authority to debit the duty deferment account should the debt fail to be met, however a single guarantee (C&E 250) may also be lodged. The type of security provided will be specified in your authorisation.

4.5 What should the level of security be?

The deferment security level must be sufficient to cover your actual duty and VAT liability for one calendar month unless you are approved for the reduced security period (see section 4.7) or the Simplified Import VAT Accounting – SIVA. Details can be found on our website at www.hmrc.gov.uk

The C&E 250 guarantee level must also be sufficient to cover your actual duty and VAT liability for one calendar month.

If the security level is exceeded you must contact A&CG to increase it. If you fail to increase the security to an adequate level you may incur a Civil Penalty and/or have your authorisation suspended or withdrawn.

4.6 What if I am an Indirect Representative (IR)?

You have the choice of any one of the following methods to secure the duty:

- your own duty deferment account
- your own single guarantee
- your customer's duty deferment account (to cover the customer's own CFSP liability), or
- your customer's single guarantee.

Note: All declarations made through CFSP in your name and on behalf your client must be secured, irrespective of whose deferment account is eventually used for payment.

This is because you are acting as an indirect representative and the level of security provided must be sufficient to cover your actual duty and VAT liability for one calendar month unless you are approved for the reduced security period (see section 4.7) or the Simplified Import VAT Accounting – SIVA.

If you are applying for CFSP and wish to use your customer's deferment as a method of payment and a means of security or your customers single guarantee as security then you should give details on your application form. If you are an existing CFSP trader you should contact your authorising office to obtain authorisation to use your customer's deferment account

4.7 Reduced Security period: effect

If you are a CFSP authorised trader and pay some or all of the revenue due through an independent deferment account (such as an agent's or client's), you may be eligible to reduce the security required for CFSP purposes on that proportion of their transactions from a month to an eight or ten day period. The effect of this is that:

- the reporting period for the Supplementary Declarations (SDs) will be reduced from a month to 8 days (the minimum allowable period)
- the security provided for the operation of CFSP may then be reduced to reflect the actual duty and VAT liability incurred over the 8 day period.

If you currently operate/wish to operate aggregation across the tax point you may opt to use the published aggregation (10 day) periods as an alternative. The security will need to be apportioned accordingly to reflect the period of cover. Further information on aggregation can be found in CFSP information paper(s) 31/06 and 37/07 on our website.

Reduced Security period: conditions

Conditions...

- | |
|--|
| <ul style="list-style-type: none">• you will need to apply to your CFSP authorising office for authorisation to operate these revised procedures. |
| <ul style="list-style-type: none">• the security provided must be sufficient to cover all actual duty and VAT liabilities on goods imported through your CFSP authorisation (whether in your own right or on behalf of your clients, unless you are authorised to operate SIVA). |
| <ul style="list-style-type: none">• if you provide security to cover 8 days liability you must transmit supplementary declarations by no later than the 4th working day of the end of each 8 day period. |
| <ul style="list-style-type: none">• you must also satisfy us that all supplementary declarations due within the reduced reporting period have been transmitted by submitting a Final Supplementary Declaration (FSD) at the end of each period. |

Warning: Failure to submit the declarations within the revised reporting periods may result in this facilitative measure being withdrawn. You may then be required to provide the full month's security.

These reduced reporting/security periods will not affect the deferred payment periods. The deferment account through which the revenue will be paid must still be sufficient to cover a full month's worth of duty and VAT payments.

For example:

Security provided to cover an average 8 days revenue liability.

- SDs must be submitted as follows:
Period 1 = 1st - 8th
Period 2 = 9th - 16th
Period 3 = 17th - 24th
Period 4 = 24th to month end
- A FSD must be provided to Customs within 4 working days of the end of each period.

5. Simplified Declaration Procedure

5.1 When can the Simplified Declaration Procedure be used?

It may be used to release goods to:

- free circulation, IPR, PCC, OPR (including Simplified OPR) and TI, or
- Customs Warehousing at the frontier (the Customs Warehousing provisions are in section 7).

To enter goods to free circulation, IPR, PCC and TI using the Simplified Declaration Procedure a Simplified Frontier Declaration (SFD), containing a minimum amount of information, is required at the frontier.

Details of all relevant CFSP Customs Procedure Codes (CPCs) are at section 8 and the requirements for supporting documentation are at sections 8.2 and 14. The acceptance date of the SFD establishes the tax point and base date for the submission of the Supplementary Declaration (SD).

The SD is required subsequently for all goods declared using an SFD. It is an electronic message sent to CHIEF which contains fiscal and statistical information and allows Customs to calculate the tax and duties due. The SD must be sent to and accepted by CHIEF before the end of the fourth working day of the month following acceptance of the SFD.

6. The Local Clearance Procedure (LCP)

6.1 When can the LCP be used?

The Local Clearance Procedure may be used to release goods to a Customs procedure at a designated premises. This section relates to premises other than Customs Warehouses which are dealt with in section 7.

6.2 Are there any conditions?

Yes. You must be approved as an Authorised Consignee for Common/Community Transit (CT) or National transit (for UK only movements) and hold a transit guarantee before you can use the Local Clearance Procedures.

Additional criteria and conditions are found in section 14.

6.3 What is Authorised Consignee status?

Authorised consignee status allows you to nominate your control office as the Office of Destination on the transit movement. You will not be required to present the goods at this office, although it will be necessary to lodge all copies of transit documents with the Office of Destination within one working day of the arrival of the goods at your premises.

If you wish to use CT, you will be required to communicate with Customs and end your transit movements electronically on the NCTS.

6.4 How do I apply for Authorised Consignee status?

You must complete an application form C1343 and return it to your CFSP authorising officer. A copy of the form can be found on our website.

6.5 Removal from the Frontier

You must allocate each consignment a Declaration Unique Consignment Reference (DUCR), which must be entered in box 44 of the simplified and supplementary declaration. You may use either Community Transit (CT) or National Transit procedures to move the goods from the frontier to your designated premises. If you are using CT, you can use the existing transit procedure to move the goods inland. If you are using National Transit you can submit a SFD electronically to CHIEF.

As part of the authorisation conditions you can designate more than one location to receive your goods. If you do not own the premises, an agreement must be in place between you and the owner of the premises which provides you with the authority to use the premises as an authorised consignee for transit purposes. You must be able to show that you have control over the goods.

6.6 Need for transit guarantees

If you are involved in UK only transit movements you may be able to establish entitlement to a 0% guarantee (waiver).

If you wish to be authorised to move 'high risk' goods under transit then you will need to comply with additional conditions.

If you wish to apply for a CT transit guarantee (not restricted to UK only movements) you will need to comply with additional criteria and conditions to be eligible for a 0% guarantee (waiver).

6.7 How do I get a transit guarantee?

You must complete Form C1343 and return it to your CFSP authorising officer. A copy of the form can be found on our website.

6.8 Finalising the Transit movement

The transit movement is considered to be ended when the goods arrive at designated premises.

If using CT, you must end the transit movement electronically on the NCTS and lodge a copy of the transit document which accompanied the consignment inland, with the office of destination, within one working day of arrival of the goods at your premises. Full requirements will be documented in your CT authorisation.

If using National Transit, you must provide us with an end of transit notification to formally discharge the transit movement.

You must:

- List details of all consignments which have moved from the frontier to your premises under National Transit

- Send details at the end of each month by fax or email to the address shown below.

CFSP National Assurance Team (CNAT) on fax 0113 3894490 or
CFSP_COPE@hmrc.gsi.gov.uk

The details to be notified will be agreed with your authoring office and documented in your authorisation.

6.9 Temporary Storage

Temporary Storage arrangements must be approved by your CFSP authorising office.

When the transit movement is discharged the goods are considered to be in Temporary Storage. The consignment can remain in Temporary Storage for a period not exceeding twenty days from the date of transit discharge. It must then be entered to a Customs procedure. If, exceptionally, there is some reason why the goods cannot be entered to a Customs procedure within the twenty days you should report the facts to the CNAT, no later than five days before the twenty day deadline is due to expire. The following details must be provided:

- details of the consignment – description, commodity code, quantity, weight, value and DUCR
- date entered into TS
- the reason why the goods will not be entered to a customs procedure within the twenty days
- the length of extension required.

Requests for short extensions to the twenty day limit will only be agreed if the delay is due to circumstances beyond your control and is evidenced to the satisfaction of the CNAT.

Conditions relating to goods in Temporary Storage
Temporary Storage Areas
Control of goods in Temporary Storage

Handling of goods in Temporary Storage

- Goods in Temporary Storage may only undergo such forms of handling to ensure their preservation in an unaltered state without modifying their appearance or technical characteristic.
- Customs will permit part clearance of a large consignment, as long as no breaking up of individual packages is involved in the process and the action is proportionate in all the circumstances.
- If you remove part consignments from TS you must use CPC 06 13 040 on the Supplementary Declaration. See CFSP Information Paper 48 for more information.

Transfer of goods during Temporary Storage

- If you have more than one set of approved designated premises you can move goods between them while in Temporary Storage. However the goods which have been moved are not eligible for a further twenty day period of temporary storage
- You may only transfer goods held in Temporary Storage to another trader's premises if the receiving premises are also authorised for the Local Clearance Procedure and referred to in your CFSP authorisation. The goods must be transferred under the Community Transit procedures (NCTS).

6.10 Release to a Customs Procedure

To release goods to a Customs procedure you must make an entry in your records. In some cases you may have to notify your local office of your intent to release goods to a procedure. This notification may then be followed by a period of 'dwell time' before release is granted and you can use the goods. All supporting documents, as specified in Volume 3, Part 3 of the Tariff must be available to your local office at the time of release.

The entry of the goods in your records establishes the tax point (unless the goods are being entered to Customs Warehousing) and sets the base date for submitting the supplementary declaration. The conditions relating to the Customs procedure chosen will apply.

7. Customs Warehousing

7.1 General

Under CFSP you can:

Enter goods to Customs Warehousing in the following ways:

- Simplified Declaration Procedure (where a Simplified Frontier Declaration (SFD) is followed by a Supplementary Declaration Import (SDI)), or

- Local Clearance Procedure (where goods move from the frontier to designated premises under Transit procedures, then enter Temporary Storage. On removal, the goods enter Customs Warehousing, an entry is made in the local records and a Supplementary Declaration Import (SDI) is submitted.

Remove goods using:

- Local Clearance Procedure (via an entry in your local clearance records followed by a Supplementary Declaration Warehouse (SDW)).

The authorisation conditions for the above procedures are listed in section 6. The existing requirements for your Customs Warehouse authorisation will remain unchanged.

7.2 Entry into Customs Warehousing using the Simplified Declaration Procedure

The following conditions apply depending on the warehouse type used:

Type of Customs warehouse...	Conditions...
'A', 'C', 'D' and 'E'	Supporting documents and hard copy SAD are not required to be presented to Customs at the frontier unless they are assigned a route 1 or 2, however supporting documents must be available when the goods are removed from the warehouse/entered to free circulation. For D type warehouses additional information is required in Box 44 on the SFD under Document Code N934.

Note: The acceptance date of the SFD establishes the base date for submitting the SDI. The tax point is not established at this time. CPC details are in section 8.

7.3 Removal from Customs Warehousing using Local Clearance Procedure

Under the Local Clearance Procedure, entry in the Local Clearance Record establishes the tax point and creates the base date for the submission of the Customs Warehouse removal declaration (SDW).

8. Simplified Frontier Declaration (SFD)

8.1 When is the SFD used?

For CFSP, the Simplified Frontier Declaration (SFD) is used to declare imported goods at the frontier. It is submitted to CHIEF electronically. At air/ports, that are not electronically linked to CHIEF a hard copy of the SFD is required to clear the goods. Only for certain goods will supporting documentation be required. Under the Simplified Declaration Procedure, the acceptance date and time of the SFD is used as the base date and for some Customs procedures it establishes the tax point.

The SFD is accepted and processed at both inventory linked and other customs locations using the existing DTI and other infrastructure.

The data required will vary depending on the commercial procedures (such as inventory linking) at the location and the simplified procedure used.

8.2 Clearance by CHIEF

CHIEF performs validation checks on the SFDs that you submit to ensure that you are authorised for the type of simplification used.

If you use CPC...	for...	you will get...
06 10 040	SDP release to free circulation	<ul style="list-style-type: none"> • Immediate clearance at the frontier via CHIEF (subject to anti-smuggling checks). • The only exception to the above is where goods, imported under CPC 06 11 002, are controlled by the Forestry Commission. See CFSP Information paper 42/07.
06 10 061	SDP release to simplified economic relief	
06 11 000	LCP release to national transit	
06 11 001	LCP release to Community Transit (CT) (C21)	
06 11 002	LCP release to UK national transit for Plant Health restricted material	
06 12 071	SDP release to types A, C, D & E warehousing	
06 14 078	SDP release into Free Zone	

You will not normally need to present hard copy entries and supporting documentation to Customs at the frontier.

8.3 Controlled Goods (including Excise goods)

Controlled goods may only be released from the frontier using the Simplified Declaration Procedure. CFSP Information paper 43/07 provides details of controlled goods for CFSP purposes. There are special frontier CPCs which must be used and additional boxes that must be completed on the SFD

With the exception of Plant Health restricted material, such as bulbs, tissue culture, trees etc, seeds for planting, potatoes, certain fruit and vegetables, certain cut flowers (e.g. carnations, chrysanthemums, roses etc), restricted growing medium and wood and wood products, the Local Clearance Procedure must not be used to release controlled goods at the frontier. However these goods may later be released from warehousing and free zones using the Local Clearance Procedure.

If you use CPC...	for...	you must ...
06 20 040	SDP controlled goods released to free circulation	<ul style="list-style-type: none"> Present hard copy entries and supporting documentation to Customs before release and also complete the additional boxes 15a, 22, 33, 34a, 38, 41 and 42 on the SFD
06 20 061	SDP controlled goods released to simplified economic relief	
06 22 071	SDP controlled goods released to types A, C, D & E warehousing	
06 24 078	SDP controlled goods released into Free Zone	
06 30 040	SDP controlled drugs released to free circulation	<ul style="list-style-type: none"> Present hard copy entries, Home Office licences and supporting documentation to Customs prior to release and complete the additional boxes 15a, 22, 33, 34a, 38, 41 and 42 on the SFD
06 30 061	SDP controlled drugs goods released to simplified economic relief	
06 32 071	SDP controlled drugs released to types A, C, D & E warehousing	
06 34 078	SDP controlled drugs released to a free zone	

8.3.1 Excise Goods

Current CFSP procedures only allow for the importation of third country alcohol and tobacco goods. All other excise goods must be imported using full frontier procedures.

The Local Clearance Procedure must not be used to release excise goods at the frontier. However these goods may later be released from warehousing and free zones using Local Clearance Procedure.

There is a special frontier CPC which must be used for entering excise goods into free circulation and additional boxes that must be completed on the SFD.

If you use CPC...	for...	you must ...
06 40 040	SDP excise goods released to free circulation	<ul style="list-style-type: none"> • Present hard copy entries and supporting documentation to Customs before release and also complete the additional boxes 15a, 22, 33, 34a, 38, 41 and 42 on the SFD

9. Supplementary Declarations

9.1 General

You are required to make a Supplementary Declaration (SD) to report fiscal and statistical information which is needed to calculate any revenue due and for gathering trade statistics.

You may submit more than one SD in respect of a single SFD. If you remove goods in a single consignment to inland premises for Local Clearance, an SFD will be required at the frontier, followed by a SD at a later date. If the consignment is released to a Customs procedure in stages, additional tax points will be created on the date of each release. If this happens, separate SDs will be required.

You must submit the SD electronically to CHIEF via Electronic Data Interchange (EDI) within the required reporting period. You may transmit declarations individually or in batches, although we recommend that they are sent in frequently rather than leaving them to accumulate until the end of the reporting period. On acceptance of the SD, CHIEF will respond with a CUSRES message giving the calculated revenue.

9.2 Aggregation

You may wish to consider aggregation which will reduce the number of SDs created. Aggregation allows you to combine SDs which contain the same header and item level data into a single customs declaration. Specific rules apply to the aggregation of data. These may be found on the CFSP web page on our website.

You must obtain prior approval from your authorising Customs office before you can use aggregation across a tax point. You will have to meet additional criteria and conditions and exercise stringent controls within your system.

You will not be able to aggregate across accounting periods (for similar goods with tax points of 31 March - last day of one accounting period - and 1 April - first day of next).

9.3 Submitting Supplementary Declarations to Customs

You will need access to CHIEF to enable you to submit CFSP Supplementary Declarations. Your authorising officer will arrange for you to be set up with access to the system which will allow you to use specific CFSP CPCs and perform specified transactions such as submitting SDs. If you already have access to CHIEF these transactions can be added to your role (frontier DTI badge).

SDs can be transmitted to CHIEF by either:

- the existing DTI System Operator networks dealing with frontier clearances, or
- an E-mail message via an Internet Service Provider (ISP)

An E-mail message can contain a batch of SDs. Technical Service Knowledge (TSK) will forward the SDs to CHIEF, capture the electronic responses and forward them to the originator via the same (E-mail) route.

Technical specifications and details of some agents and software providers can be found on the CFSP web page on our website.

You may choose whichever route suits you best. However, in either case, you must capture the electronic response and record the details in your commercial records. You must amend, re-submit rejected declarations and have them accepted by CHIEF before the end of the reporting period. No record will be kept on CHIEF and an entry reference number will not be allocated to rejected declarations.

9.4 Supplementary Declaration details

A SD contains similar data to a normal SAD with the addition of a date and time which is either:

- the acceptance date and time of the associated SFD, or
- the date and time of entry in your records if the Local Clearance Procedure is used.

9.5 Processing of accounting data on Supplementary Declarations

Customs charges are accounted for and payment is made as follows by:

- deferment account for outright payment and deferred MCDs, or
- cashless security where required.

No other form of payment or security may be used (see section 4).

9.6 Deadlines for sending Supplementary Declarations to CHIEF

The SD must be sent to and accepted by CHIEF before the end of the fourth working day of the month following acceptance of the SFD, or the date of entry in the records.

Examples:

(a) If you submit a SFD for release to free circulation on

29 June (pre-lodged) but the notification of the arrival of the goods was not received until 2 July, the base date would be 2 July. You must submit a SD to CHIEF before the end of the fourth working day of August.

(b) If you submit a SFD for removal to Local Clearance on

14 August (date goods arrived) and the date of release to a Customs procedure (as recorded in the trader's records) was 2 September, the base date would be 2 September. You must submit a SD to CHIEF before the end of the fourth working day of October.

You can submit any number of batches of SDs throughout the period and a batch of messages can contain declarations for different periods.

There is a requirement to limit the size of X400 data submitted to SMC and CHIEF. Large files can cause significant processing delays, therefore the maximum size of a file should be 3MB. If this level is exceeded the file will be rejected.

You must deal with all errors and re-send the declaration until a CUSRES has been received. This must be before the end of the reporting period. All errors must be cleared before you send your Final Supplementary Declaration (FSD) for the period (see section 9.10).

Note: Exceptionally where public holidays affect the accounting timetable, SD details may be required by the end of the third working day of the reporting period. In these circumstances, you will be notified in advance via an Information Paper on the CFSP website. Alternatively if you are on the mailing list (see CFSP information paper 30) you will be notified via e-mail.

9.7 Excise reporting periods

If you are authorised to import excise duty goods through CFSP you must submit the SDs (whether customs duty is also declared or not) according to the excise reporting periods. For excise duty purposes the calendar month is split into two reporting periods to allow for the collection of excise duty on the 29th of the month and the customs duty and VAT on the 15th of the month.

The two reporting periods are as follows:

15 – end of month (Excise 1)

1 – 14 of the month (Excise 2)

For example:

Goods with a base date of...	Require the SD to be submitted by...
5th January	<ul style="list-style-type: none">• 4th working day following the 14th January
29th January	<ul style="list-style-type: none">• 4th working day of February

9.8 Adjustments to Supplementary Declarations

SDs are processed by CHIEF in a similar way to full frontier SADs.

We recognise that a SD which has been accepted by CHIEF may contain inaccuracies. Therefore you are given a period of 24 hours to amend or cancel the SD. If the declaration is not amended or cancelled within this timescale, the SD record is finalised. No amendments or deletions can be carried out after the 1st working day of the month following the month end or once the declaration has been finalised.

Requests for amendments to entries that have been cleared should be sent to:

HMRC
CFSP National Assurance Team (CNAT)
Peter Bennett House
Redvers Close
Leeds
LS16 6RQ

Fax number – 0113 389 4490

E-mail – cfspace@hmrc.gsi.gov.uk

9.9 Late submission of Supplementary Declarations

If for any reason you are unable to submit any SDs by the due date, you must advise us of the following information by fax or e-mail to the address shown above:

- Authorised CFSP traders TURN and deferment account number
- Month in question
- Total number of SDI/SDWs not submitted in time
- Total amount of revenue due but not paid on the outstanding SDI/SDWs, broken down into customs duty, excise duty and VAT as applicable and
- The sender's name and position within the business.

This information must also be provided by the 4th working day deadline.

Customs will then arrange for this amount to be debited to your deferment account. You will still be required to submit all the outstanding SDI/SDWs as soon as possible. When this has been done you will be required to fax or e-mail Customs again with the following information:

- Authorised CFSP traders name, TURN and deferment account number
- Month in question
- Number of previously outstanding SDI/SDWs now submitted
- Total amount of revenue due, broken down as above
- List of entry numbers relating to the SDI/SDWs
- The senders name and position within the business.

Customs will then credit your deferment account with the amount of revenue initially paid to avoid you having to pay twice. SDI/SDWs submitted after the 4th working day of the month following the month to which they relate will be accepted and processed by CHIEF, however you must show the late submission on the next FSD.

If you are late submitting your SDI/SDWs, you may incur a Civil Penalty and/or have your authorisation suspended or withdrawn.

9.10 Final Supplementary Declarations (FSDs)

9.10.1 Customs

If you are operating the standard customs reporting period you must submit a single FSD per authorised TURN by the 4th working day of the month following the reporting period, showing the number of SDIs and SDWs due/submitted in the reporting period. The FSD may also be used to report late declarations from previous periods. These should have already been reported to the CNAT as per section 9.9 above. FSD nil returns are required.

The CPC to be used on the Customs only FSD is 06 19 090

The acceptance date (tax point date) shown on the FSD is always the 1st day of the month being finalised.

The details of the SDIs and SDWs due and submitted must be shown in box 44 under item level AI statement 'FINSD'. Full completion requirements and examples are found in the CPC notes in the Tariff Volume 3 part 3.

9.10.2 Excise

If you are using the Excise reporting periods you are required to submit a FSD by the end of the 4th working day following the end of each excise reporting period. The period (and month if there are outstanding SDs for previous periods) to which the FSD relates must be entered in box 44 under item level AI statement 'FINSD'. Any outstanding transmissions from previous periods should have already been reported to the CNAT as per section 9.9 above. FSD nil returns are required.

The CPC to be used on the Excise FSD is 06 49 090

Full completion requirements and examples are found in the CPC notes in the Tariff Volume 3 part 3.

Reduced Security/Reporting Periods

If you are using the reduced security/reporting periods you will be required to submit a FSD within 4 working days of the end of each reporting period.

For example for January 2007 there would be four FSDs:

FSD 1 - box 44 'FINSD' statement would show period 1 'SDI = 8/8 SDW = 10/10'

FSD 2 - box 44 'FINSD' statement would show period 2 'SDI = 9/9 SDW = 11/11'

FSD 3 - box 44 'FINSD' statement would show period 3 SDI = '15/15 SDW = 10/10'

FSD 4 - box 44 'FINSD' would show period 4 'SDI = 9/9 SDW = 13/13'

An end of the month FSD is not required if you are submitting FSDs for each period during the month.

If you are operating aggregation but have not opted for the reduced security periods then you are not required to submit a FSD for each aggregation period. For traders using aggregation the FSD requirements are as detailed above.

If you submit your FSDs late, you may incur a Civil Penalty and/or have your authorisation for CFSP suspended or withdrawn.

10. Representation

10.1 What do you mean by representation?

As an authorised CFSP trader you can submit your own declarations or they may be submitted on your behalf by a nominated third party (for example a freight forwarder or an agent with access to CHIEF). The third party acts as your representative and must maintain a full audit trail of your declarations.

You must give written permission for third parties to submit CFSP declarations on your behalf. The permission must also state the form of representation which applies (see section 10.2). However regardless of who submits the declaration, the details, including the entry numbers and corresponding DUCRs, must be shown in the authorised trader's records.

10.2 What types of representation are there?

There are three types:

- **Self representation**
This is where you, as an importer who is authorised for CFSP, make declarations in your own name and on your own behalf without using the services of a third party (such as a freight forwarder/agent) to submit declarations
- **Direct representation**
This is where a third party acts in the name of and on behalf of the authorised importer. The authorised importer is responsible for any Customs debt and
- **Indirect Representation**
This is where the authorised third party acts in their own name and on behalf of the importer and is jointly and severally liable with the importer for any Customs debt.

If you are an importer and employ a third party to make declarations on your behalf, the third party (such as a freight forwarder/agent) may act as either a direct or indirect representative.

Where you are authorised to use CFSP and make declarations in your own name and on behalf of others you must act as an indirect representative. If you act as an indirect representative you are jointly and severally liable with the importer for any Customs debt. When an indirect representative uses their client's deferment for payment purposes, the clients' deferment may also be used as a means of security to cover that client's CFSP liabilities (see Section 4 for further details).

11. Visits by HMRC Officers

11.1 Why do you visit?

One way that we ensure that the amount of tax and duty you pay is correct and that you are complying with other customs requirements is by visiting you to examine your business records, systems, trading methods and premises. Visiting also gives you the opportunity to ask us to clarify issues about which you are unsure. Of course, we may not be able to look at all aspects of your records and business during the visit, so you should not assume that you are accounting for everything correctly if no errors are found. It is therefore in your own interest to ask us if you are unsure about the operation of CFSP in your business.

11.2 How often do you visit?

This will depend upon:

- the size and complexity of your business
- your use of third party representatives
- your record of past compliance.

Businesses which send in late or incorrect declarations and payments are visited more often than compliant ones.

11.3 How long will the visit take?

For a small business a visit may take only a few hours but for a large, complex business it can last two or more days. The use of third party representatives (direct or indirect) may also influence the amount of time involved.

We aim to carry out our visits as quickly and efficiently as possible. You can help us by:

- providing the relevant records
- helping us to understand them - especially if there is anything special or unusual about your particular business, and
- ensuring that responsible staff are available for interview.

11.4 Where do you visit?

We normally visit you at your main place of business. We may also wish to visit a third party representative if they hold any records relevant to your CFSP business. If any of your commercial or accounting records are kept elsewhere you should tell us when the appointment is made.

11.5 What information and documentation will I need to supply?

You will need to give us access to the systems you use to calculate duties and VAT and make your CFSP declarations.

Your local officer will have given you guidance at the authorisation stage of the records you need to maintain for CFSP. The following list is an example of the records and documents you should make available to our officer at the visit:

- sales and purchase ledgers
- journals
- sales and purchase orders, invoices and delivery notes
- commercial freight and transport documents
- import and export licences
- preference documents such as the EUR 1 and GSP certificates
- bank statements
- stock records
- annual accounts and statements and
- complete records of all customs declarations including amendments from the simplified declaration at the frontier through to the final supplementary declaration.

You must make sure that all documents and declarations relating to your CFSP entries are retained and available for examination for four years from the date of the declaration.

With the exception of preference documents such as the EUR 1 and GSP certificates which must be retained as the original hard copy, you can store and present these documents in any readable medium including electronic means. Irrespective of the medium, we will normally expect the information to be made available on request.

If you cannot do this but can give a reasonable explanation for its non-availability and locality, we may accept this. However, we will still require the information or document to be produced within an agreed and reasonable timescale.

12. Miscellaneous

12.1 EDIFACT message handling

There are no special considerations for the handling of electronic SFDs. Apart from the reduced amount of information required to be input to CHIEF, handling is the same as for current frontier SAD declarations.

12.2 Message testing

A test kit is available from our website to enable the testing of your communications with Departmental systems. The test kit provides samples of each type of declaration (single and multi-item) including error messages and front-end credibility checks (FEC) but should not be used for high volume testing.

You should ensure that, in consultation with your authorising officer, you also carry out systems testing to test the adequacy of your system using your own data. Systems testing should include any communications links within the company - that is between data systems, stock accounts and the messaging software or between members of staff.

12.3 Response handling

If a declaration is rejected by CHIEF a response message will be returned. The message will detail the reason for rejection. No record will be retained on CHIEF and the corrected message will need to be re-transmitted until it is accepted.

12.4 E-mail route considerations

Before transmission you should speak to your E-mail service provider and Technical Service Knowledge (TSK) to ensure that your system is compatible with the requirements of CFSP. Each E-mail interchange should have a unique identification. TSK will reject an interchange as a duplicate if the same reference is used within a defined period.

12.5 Rejected imports

If, after release or removal of the goods from the frontier, you find they are defective or eligible for repayment or remission of Customs charges as defined in Notice 266 Rejected imports, you should contact our advice service on 0845 010 9000 for further advice.

12.6 Quotas

A claim to a quota may be made when you submit your SDI/SDW. Supporting documents will need to be available at that time. Where the SD is used to make a claim for quota, the date of acceptance by CHIEF of the SD (which is NOT the tax point date) will be the date used to schedule the claim. As it is possible that the quota may be exhausted before the SD is submitted, you may wish to consider whether to claim a quota at the frontier using conventional entry procedures instead.

12.7 X400 Message size

There is a requirement to limit the size of X400 data submitted to SMC and CHIEF. Large files can cause significant processing delays, therefore the maximum size of a file should be 3MB. If this level is exceeded the file will be rejected.

13. Goods outside the scope of CFSP

The goods identified in this section are excluded from CFSP, in other words they must not be included in a consignment covered by a CFSP declaration.

Excluded goods.	
Hydrocarbon Oils	<ul style="list-style-type: none"> Cannot be removed from an Customs Warehouse.
Goods controlled by Customs under certain simplified authorisation procedures.	<ul style="list-style-type: none"> Goods that are imported or removed from Customs Warehouse under TI, IPR, or PCC simplified authorisation procedures. (EU law prohibits the use of a simplified declaration procedure in conjunction with a simplified authorisation procedure, although goods entered to simplified OPR are eligible as this is applied for on export). CFSP may be used where a specific or general authorisation is held (or in some cases where an application has been made) for TI, IPR, OPR or PCC.
ATA carnet goods	<ul style="list-style-type: none"> As the carnet also acts as an entry, goods imported under ATA procedures are not eligible.
Goods removed from a Customs Warehouse that are:	<ul style="list-style-type: none"> Exported.
Personal Effects.	<ul style="list-style-type: none"> Non-commercial imports and personal effects subject to C3 declarations.

14. Authorisation criteria and conditions

To be eligible for CFSP, you have to satisfy the following basic criteria and comply with any additional criteria for the procedure(s) you intend to use.

14.1 General criteria and conditions

You must:

- have a good record of compliance with all customs related requirements including Intrastat submissions, VAT returns etc.
- maintain a regular pattern of third country declarations against your/your trader's unique reference number (TURN)
- hold authorisations for the other Customs procedures to which you wish to enter goods using CFSP and, where there is an existing requirement as stated in the authorisation of a Customs procedure, record the required details in the records
- notify Customs of any changes in your computer hardware or software, or the route by which you submit your Supplementary Declarations
- calculate revenue due (for example Anti-Dumping Duty) when appropriate and report these to Customs in accordance with the Integrated Tariff of the United Kingdom Volume 3, Part 3
- report any errors found after the Final Supplementary Declaration (FSD) for the period has been submitted to the CNAT
- hold and maintain a set of commercial records and declarations for the goods declared via these procedures as specified in the Customs Traders (Accounts and Records) Regulations 1995 (SI 1995/1203)
- maintain a system in support of the records kept which:
 - establishes their relationship to the declarations made and
 - is sufficient to enable Customs to carry out effective checks on compliance with import prohibitions or restrictions or any other provisions governing release of the goods to free circulation or other Customs procedures.
- keep an archive of all declarations made for 4 years after the date of their submission and make this available to Customs when asked

- allow Customs to audit your system when requested, providing our staff with access to suitable office, toilet and car parking facilities, free of charge, and
- comply with all the relevant provisions as laid down in EU and UK Customs legislation and all relevant requirements imposed by Customs which are set out in our official Notices or other official publications.

14.2 Criteria and conditions relating to individual procedures

These should be included in the authorisation where appropriate.

Procedure	• You must
Simplified Declaration Procedure to Customs Warehousing.	<ul style="list-style-type: none"> • be authorised as a Customs Warehouse keeper type A, C, D or E or deposit goods into a type A Warehouse.
	<ul style="list-style-type: none"> • provide suitable facilities for the storing, unloading, examining, sampling and clearing the goods, and for examining vehicles • provide safe working conditions for all Customs staff attending the premises (this includes safe means of access to containers and/or vehicles) and ensure that working conditions meet the standards set by the safety authorities • provide any equipment necessary for the weighing, measuring or otherwise taking account of the goods and maintain it in a satisfactory condition • ensure that provision for the use of local clearance is included in your Customs warehouse authorisation if you intend to enter goods to Customs Warehousing following their release from Temporary Storage • ensure that an appropriate transit guarantee or guarantee waiver is in place

<p>Local Clearance Procedure</p>	<ul style="list-style-type: none"> • be approved as an authorised consignee • move the goods under transit from the frontier to your designated premises without delay • nominate a competent person to examine all containers/vehicles when they arrive at the premises • ensure that any goods in the container/vehicle that do not agree with the details entered on the declaration are investigated promptly record any differences and notify the control office immediately of any excess quantities, shortages, substitutions, broken seals or other irregularities
	<ul style="list-style-type: none"> • ensure supporting records are available to Customs.
<p>Removal from Customs Warehousing using the Local Clearance Procedure</p>	<ul style="list-style-type: none"> • be authorised as a Customs Warehouse keeper type A, C, D or E, or remove goods from a type A Customs Warehouse (as appropriate) • have the provision to use Local Clearance Procedures included in your Customs Warehousing authorisation. • notify the warehouse keeper of removals if storing goods in a type A warehouse.

<p>For an authorised trader using a third party service provider as a Direct Representative</p>	<ul style="list-style-type: none">• If you have nominated a third party service provider as your direct representative to prepare and submit your SDs to Customs.• It is your responsibility to:• provide the third party with information relating to all imports covered by the simplified procedures within each period• ensure the accuracy and completeness of all source documents and other data• ensure that a complete audit trail is maintained that links the SDs to the SFDs• notify your authorising office of any changes to Direct Representatives<ul style="list-style-type: none">• ensure that the third party:<ul style="list-style-type: none">- submits to Customs valid declarations within the time limit and in the manner and format specified in your CFSP authorisation- declares the authorised legal entity on the SFD and SD. Failure to do this may cause the declarant named on the SFD to be held jointly liable for the debt of the SD.- archives and retains sufficient information to allow retrospective checks to be undertaken by Customs and- allows Customs to audit their system including the archives of all declarations for up to four years from the date of their submission/transmission on request.
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14.3 Conditions relating to all Simplified Procedures

General conditions

You must:

- declare only eligible goods
- provide security to the satisfaction of the Commissioners of Revenue and Customs for duties, taxes and levies, which may arise in respect of goods declared under the simplified procedure
- allocate a Declaration Unique Consignment Reference (DUCR) to each import consignment (or Customs Warehouse removal declaration) which can be used to trace the consignment through your records
- submit to Customs valid simplified and supplementary declarations
- ensure any failed messages are actioned, corrected and re-submitted within the time limit
- advise the CNAT of the details of any SDs you have failed to submit successfully within the period, by the 4th working day of the following month
- submit a Final Supplementary Declaration (FSD) to Customs by the 4th working day of the following month declaring the number of Supplementary Declarations (SDI/SDWs) that were submitted during the period, in the manner and format specified in the Tariff Volume 3 Part 3. Nil returns are required.

14.4 Specific criteria and conditions for Simplified Declaration Procedure (SDP)

14.4.1 Simplified Declaration Procedure (excluding entry to Customs Warehousing)

In addition to complying with the conditions in the general authorisation you must also:

- Submit the SFD electronically to CHIEF in the manner and format specified in the Tariff Volume 3, Part 3.

Enter on the SFD either:

- CPC 06 10 040 (SDP release to Free Circulation), or
- CPC 06 10 061 (SDP release to Simplified Economic Relief).

Present a hard copy of the SFD and supporting documentation to Customs as required for goods allocated route 1 or 2.

14.4.2 Simplified Declaration Procedure to Customs Warehousing

In addition to complying with the conditions in the general authorisation you must also:

- Submit the SFD electronically to CHIEF in the manner and format specified in the Tariff Volume 3, Part 3
- Enter CPC 06 12 071 (SDP release to types A, C, D and E Warehousing) on the SFD
- Present a hard copy of the SFD and supporting documentation to Customs as required for goods allocated route 1 or 2.

14.4.3 Simplified Declaration Procedure (excluding entry to Customs Warehousing or Free Zone) for controlled goods

In addition to complying with the conditions in the general authorisation you must also:

- Submit the SFD electronically to CHIEF in the manner and the format specified in the Tariff Volume 3, part 3.

Enter on the SFD either:

- CPC 06 20 040 (SDP Controlled Goods released to Free Circulation) or
- CPC 06 20 061 (SDP Controlled Goods, including excise goods, released to Simplified Economic Relief), or
- CPC 06 30 040 (SDP controlled drugs released to Free Circulation), or
- CPC 06 30 061 (SDP controlled drugs released to Simplified Economic Relief), or
- CPC 06 40 040 (SDP Excise goods released to Free Circulation).

Present a hard copy of the SFD and supporting documentation to Customs as required for goods allocated route 1 or 2.

14.4.4 Simplified Declaration Procedure to Customs Warehousing for controlled goods

In addition to complying with the conditions in the general authorisation you must also:

- Submit the SFD electronically to CHIEF in the manner and the format specified in the Tariff Volume 3, part 3.

Enter on the SFD either:

- CPC 06 22 071 (SDP Controlled goods, including excise goods, released to types A, C, D and E Warehousing), or
- CPC 06 32 071 (SDP controlled drugs released to types A, C, D and E warehousing).

Present a hard copy of the SFD and supporting documentation to Customs as required for goods allocated route 1 or 2.

14.4.5 Simplified Declaration Procedure into a Free Zone (excluding controlled goods)

In addition to complying with the conditions in the general authorisation you must also:

- Submit the SFD electronically to CHIEF in the manner and the format specified in the tariff Volume 3, part 3
- use CPC 06 14 078 (SDP release into a Free Zone).

14.4.6 Simplified Declaration Procedure into a Free Zone for controlled goods

In addition to complying with the conditions in the general authorisation you must also:

- Submit the SFD electronically to CHIEF in the manner and the format specified in the tariff Volume 3, part 3.

Enter on the SFD either:

- CPC 06 24 078 (SDP Controlled Goods, including excise goods, released into a Free Zone), or

CPC 06 34 078 (SDP controlled drugs released into a Free Zone)

14.5 Local Clearance Procedure to designated TS premises

In addition to complying with the conditions in the general authorisation you must also:

Enter on the SFD either:

- CPC 06 11 000 (LCP release to UK National transit simplification), or
- CPC 06 11 001 (LCP release to Community Transit (NCTS) (C21)), or
- CPC 06 11 002 (LCP release to UK National Transit for Plant Health restricted material).

14.5.1 Removal from Customs/Excise Warehousing using the Local Clearance Procedure

In addition to complying with the conditions in the general authorisation you must also:

- Comply with the specific requirements in your Warehousing authorisation (C1410) and annexes.

14.5.2 Removal from Temporary Imports Auction House Special Scheme using the Local Clearance Procedure

In addition to complying with the conditions in the general authorisation you must also:

- Make entry in your Local Clearance records to establish the date of diversion from Temporary Imports to Free Circulation (the entry must be made in accordance with the requirements of your Temporary Imports Special Scheme authorisation)
- Record the tax point date in your Local Clearance Records
- Submit a supplementary declaration using CPC 40 53 000 by the 4th working day of the month following the tax point month.

14.6 Requirements for Supporting Documentation

The details of any supporting documents or certificates must be entered in box 44 of the SDI/SDW under the appropriate document and status code. See Appendix C11 of Volume 3 part 3 of the Tariff for further details.

14.6.1 Simplified Declaration Procedure (SDP) to Free Circulation

For the requirements of goods going into Free Circulation using SDP see CFSP Information Paper 44/07 available at www.hmrc.gov.uk

14.6.2 Simplified Declaration Procedure (SDP) for controlled goods and excise goods.

Goods within these categories must be accompanied by a hard copy of the SFD and full supporting documentation which must be presented to Customs. For details see CFSP Information Paper 43/07 available at: www.hmrc.gov.uk

14.6.3 Simplified Declaration Procedure (SDP) - Type A, C, D or E Customs Warehouse.

Documents are not required to be presented to Customs, however they may be required on removal from the warehouse in accordance with the rules applicable to the procedure to which they are entered.

14.6.4 Local Clearance Procedure (LCP)

Supporting documents other than those required for Community Transit are not required at the frontier. Traders must, however, make them available to Customs, if required, on release of the goods at the designated premises. The details of any supporting documents/certificates must be entered in box 44 of the SDI/SDW under the appropriate document and status code. For details see Appendix C11 of Volume 3 part 3 of the Tariff.

Many documents are now presented to Customs electronically, however there are specific rules for the handling and processing of certain paper documents as follows:

- (a) BERR (formerly the Department of Trade and Industry) Import Licences. At the time the goods are released, the licence should be attributed by the trader to show the quantities from each SDI/SDW, indicating both the DUCR and entry reference. When the licence is exhausted, out of date or no longer required it is to be forwarded to the CNAT. Licences must be surrendered to us on request.
- (b) Documentary proof of origin. You must retain these documents and indelibly endorse them with the DUCR and entry reference for each consignment covered. They must be surrendered to us on request.
- (c) Preference certificates. Where a claim to preference is made, you must endorse the document with the DUCR number and the date of the claim. You should retain the original certificate, although it must be made available to us on request.
- (d) Conformity and Phyto-sanitary Certificates. For goods requiring a Conformity and/or Phyto-sanitary Certificate you must record the DUCR and entry reference from the SFD on each certificate. You must produce the original certificate(s) to the local HMI or PHSI and retain a copy of each certificate for your records.

15. Glossary of terms and abbreviations

Term	Definition
A&CG	Accountant and Comptroller General
ACCEPTANCE	Acceptance of an entry occurs when a valid declaration is processed by CHIEF IES (and the goods are available for inspection)
ACCOUNTING PERIOD	The period (for deferment purposes) during which transactions are charged to the same period account for settlement.
AGENT	A person employed to make declarations on behalf of another (see Representative)

ATA	Admission Temporaire - Temporary Admission (carnet)
BADGE	A badge is a physical device which can be read at a CHIEF terminal to generate a code, or is an electronic code which is keyed in to identify an individual. This badge together with a password is used to authenticate the individual as the current user of the CHIEF terminal
BATCH	In the context of EDIFACT messages a batch is a number of messages sent in sequence in the same transmission
BERR	Business Enterprise and Regulatory Reform (Formerly the Department of Trade and Industry DTI)
CAP	Common Agricultural Policy
CFSP	Customs Freight Simplified Procedures
CHIEF	Customs Handling of Import & Export Freight
CITES	Convention on International Trade in Endangered Species
CLEAR/CLEARANCE	The clearance of an entry is the point at which revenue associated with the declaration has been paid or secured and the entry can no longer be queried or amended on CHIEF. The goods can now be released into the declared Customs procedure or can be removed under a transit arrangement (subject to any commercial considerations)
CNAT	CFSP National Assurance Team, based in Leeds
CONTROL OFFICE(R)	The Revenue and Customs office(r) which is responsible for supervising the CFSP authorised trader
CPC	Customs Procedure Code
CT	Community Transit

CUSDEC	Customs Declaration message (to CHIEF)
CUSRES	Customs Response message (from CHIEF)
CUSTOMS WAREHOUSE TYPES	<p>Type A public warehouse – A warehouse authorised for use by warehousekeepers whose main business is the storage of goods deposited by others (depositors).</p> <p>Type C private warehouse - A warehouse for the storage of goods deposited by an individual trader authorised as a warehousekeeper. (The warehousekeeper is not required to own the goods.)</p> <p>Type D private warehouse - A warehouse where removals are made to free circulation using the LCP, and the rules of assessment are established when the goods are entered to the customs warehousing arrangements, unless the declarant requests their application at the time the customs debt is incurred.</p> <p>Type E private warehouse - A warehouse where a company and its commercial accounting/stock control systems are authorised and the storage sites are notified to the supervising office and form part of the customs warehouse authorisation.</p>
DECLARANT	The person making the Customs declaration in their own name or the person in whose name the declaration is made
DECLARATION	The details of a consignment of goods, imported or removed from a Customs warehouse, declared to Customs

DEFERMENT ACCOUNT	An account underwritten by a bank or insurance company to which import duties due are posted. Details are in HMRC Notice 101.
DEFRA	Department of the Environment Food and Rural Affairs
DPO	Documentary Proof of Origin
DTI	Direct Trader Input
DTI SYSTEM	A trade computer system that supports a network of trade users and provides access to CHIEF IES. Inventory Systems are usually associated with a DTI System
EDI	Electronic Data Interchange.
EDIFACT	EDI for Administration, Commerce and Transport
ENTRY	An entry held on CHIEF IES consists of the declaration and control information (e.g. status, route). The declaration can be amended, creating a new version of the entry until it is finalised
EPU	Entry Processing Unit
EU	European Union
FAS	Flexible Accounting System
FINALISE/FINALISATION	The status of an entry after which no further amendment can be made
FSD	Final Supplementary Declaration
FRONTIER	Any place where the goods are still to be notified formally to Customs by placing them under a nominated Customs procedure
HMI	Horticultural Marketing Inspector
HSE	Health and Safety Executive
ICD	Inland Clearance Depot
IES	(CHIEF) Import Export System

IMPORTER	The trader importing the goods
INVENTORY SYSTEM	A (trade) computer system that controls the arrival and departure of consignments at most ports and airports in the UK. See also DTI system
IPR	Inward Processing Relief
ITEM	A set of information in a declaration relating to particular goods in a consignment
MAILBOX	A mailbox is a repository for electronic mail (e-mail) into which messages are delivered for an addressee and from which messages are accessed by the owner of the mailbox
MCD	Miscellaneous Cash Deposit
NAS	HMRC National Advice Service
OPR	Outward Processing Relief
PASSWORD	A string of characters known to an individual and supplied to a computer system to authenticate that the individual is who he/she claims to be
PCC	Processing under Customs Control
PHSI	Plant Health and Seeds Inspectorate
QRC	Quarantine Release Certificate
RELEASE	Release of goods to a Customs procedure either at the frontier using the Simplified Declaration Procedure or entry in the records using the Local Clearance Procedure
REMOVAL	Removal under transit to designated premises using the Local Clearance Procedure
REPORTING PERIOD	The time after the end of an accounting period during which all transactions for that period must be finalised

REPRESENTATIVE	See section 10. For CFSP entries an indirect representative can be fully authorised to make declarations on behalf of importers but will be jointly and severally liable for any Customs debt. Importers or indirect representatives can use an agent (known on CHIEF as the Paying Agent) as a direct representative to submit the declaration to CHIEF, present paperwork to Customs and pay any revenue that is due
SAD	Single Administrative Document (form C88)
SFD	Simplified Frontier Declaration
SIVA	Simplified Import VAT Accounting
SMC	Service Management Centre (formerly EDCS)
SUPPLEMENTARY DECLARATION (SD)	An electronic message sent to CHIEF used to declare the fiscal, statistical and control information for all consignments imported under CFSP
TAX POINT	The point in time that establishes the rates of exchange, rates of duty and tax, etc. that apply to a Customs declaration. Under the Simplified Declaration Procedure it is the Acceptance date/time of the frontier declaration. Under the Local Clearance Procedure it is the date/time recorded in the traders' records
TI	Temporary Import
TRADER	A trading organisation known to HMRC by a Trader Unique Reference Number (TURN)
TSK	Technical Service Knowledge
TURN	Trader Unique Reference Number

DECLARATION UNIQUE CONSIGNMENT REFERENCE (DUCR)	A reference, allocated by the CFSP authorised trader to each import (or Customs Warehouse removal) consignment, which can be used to trace the consignment through all that trader's records
UK CNTRL	CHIEF (EDI) Error response message
UoE (CFSP)	Unit of Expertise, based in Leeds
UN	United Nations
VAT	Value Added Tax
X400	E-Mail Standard

Do you have any comments?

We would be pleased to receive any comments or suggestions you may have about this notice. Please write to:

HM Revenue & Customs
CFSP Policy Team
6th floor Portcullis House
21 Victoria Avenue
Southend on Sea
Essex SS2 6AL

General enquiries should be directed to our advice service.

If you have a complaint or suggestion

If you have a complaint please try to resolve it on the spot with our officer. If you are unable to do so, or have a suggestion about how we can improve our service, you should contact one of our Regional Complaints Units. You will find the telephone number under 'Revenue & Customs' or under 'Customs and Excise' in your local telephone book. Ask for a copy of our code of practice '[Complaints and putting things right](#)' (Notice 1000). You will find further information on our website at <http://www.hmrc.gov.uk>.

If we are unable to resolve your complaint to your satisfaction you can ask the Adjudicator to look into it. The Adjudicator, whose services are free, is a fair and unbiased referee whose recommendations are independent of HM Revenue & Customs.

You can contact the Adjudicator at:

Notice 760 Customs Freight Simplified Procedures (CFSP)
January 2008

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