



# HM Revenue & Customs

## **You now have until 30 January 2024 to make changes to your Duty Deferment Account for Northern Ireland movements.**

Dear customer,

We recently wrote to you to tell you that from 19 December 2023 you should use your XI Economic Operator Registration Identification (EORI) number when submitting declarations into the Customs Declaration Service (CDS).

Following industry feedback, we have now changed this date to **30 January 2024** to allow customers more time to prepare.

When moving goods into Northern Ireland (NI) and Great Britain (GB) you will need to have two DDAs, one allocated to your XI EORI (for NI movements) backed by a Customs Comprehensive Guarantee (CCG), and one allocated to your GB EORI.

### **If you use the Trader Support Service**

If you use Trader Support Service (TSS), you will receive separate instructions from the TSS on what you need to do for movements in the TSS.

You should continue to use your GB EORI for both movements inside the TSS and outside of the TSS until you receive these instructions and have decided which course of action to take.

### **Moving your existing DDA to your XI EORI now**

If you are ready to use your XI EORI with your existing DDA please let us know as soon as possible by emailing [customs-comprehensive-guarantee-team.ccto@hmrc.gov.uk](mailto:customs-comprehensive-guarantee-team.ccto@hmrc.gov.uk).

### **If you need more time**

You now have until 30 January 2024 to decide if you want to move your DDA to your XI EORI.

- If you do, please email [customs-comprehensive-guarantee-team.ccto@hmrc.gov.uk](mailto:customs-comprehensive-guarantee-team.ccto@hmrc.gov.uk) to confirm this option. Please quote your Duty Account Number (DAN) and EORI number.

- If you don't and would prefer to use your existing DDA in Great Britain, please email [ddawaiver@hmrc.gov.uk](mailto:ddawaiver@hmrc.gov.uk) to let us know. Please quote your DAN and EORI number. If you choose this option, you will not be able to use this DDA with your XI EORI for movements into NI, and you will need to apply for a second DDA with a CCG.

If you need to apply for a DDA you should do this as soon as possible as it could take several weeks. For more information, go to Gov.UK and search 'How to set up an account to defer duty payments'.

If you do not let us know your decision by 30 January 2024, you will not be able to use your current DDA for movements into Northern Ireland.

You should continue to use your GB EORI on declarations for NI movements with your current DDA until we confirm your DDA has been moved. If you try to use your XI EORI with current DDA before your DDA has been moved to your XI EORI, your declaration will not clear.

### **If you let us know before 15 December 2023**

You will be able to begin to use your XI EORI and DDA from 19 December 2023 for movements into NI.

This means that from 19 December you will not be able to use this DDA when declaring into GB or with your GB EORI. For movements into NI you should use your XI EORI, NI DDA and NI authorisations.

### **If you don't let us know before 15 December 2023**

Your DDA will not be ready for you to use until 27 February 2024.

### **If you have already let us know about your request to move your DDA**

No further action is required.

### **If you don't contact us until after 30 January 2024**

If you haven't contacted us before 30 January 2024, we will not be able to move your DDA and you will need to apply for an NI DDA by following the process outlined on GOV.UK. Please be aware it could take a few weeks to process any new applications so we recommend advise you to take action as soon as possible.

### **Further help and support**

If you have any questions about these processes, or about CDS in general, please go to GOV.UK and search 'Imports and exports: general enquiries'.

You can also contact the free Trader Support Service (TSS) if you need support making movements into Northern Ireland.

Yours faithfully,

HM Revenue and Customs