



HM Revenue & Customs

Customs Declaration Service: Make sure your export declarations are legally compliant

HMRC are aware that some export declarations are being submitted to the Customs Declaration Service (CDS) with key information missing.

Value DE 8/6 (Statistical value) is legally required for the majority of export declarations. Businesses must complete this value unless the [declaration completion instructions](#) state that this is not required.

Businesses must take care to provide all required information, otherwise declarations will not be classed as legally compliant, and may become liable to penalties.

Guidance and resources are available on the [CDS guidance pages](#) on GOV.UK.

For any further information, speak to your Account Manager or Customer Compliance Manager, or you can contact HMRC directly using [an available channel](#).