**Accounting Officer Assessment Summary**

**HMRC Single Customs Platform (SCP) Programme**

It is normal practice for Accounting Officers to scrutinise significant policy proposals or plans to start or vary major projects and assess whether they measure up to the standards set out in HM Treasury's Managing Public Money guidelines. From April 2017, the Government has committed to make a summary of the key points from these assessments available to Parliament when an Accounting Officer has agreed an assessment of a project within the Government Major Projects Portfolio. The first assessment for this programme was published in September 2023.

This updated summary has been completed in the light of the SCP programme undertaking a full review and prioritisation of critical scope items, giving the programme a robust understanding of the 67 remaining items still to be delivered. The SCP Accounting Officer Assessment has been updated to reflect an increase in programme costs and the need to extend the duration of the programme.

**Background and Context**

Customs declarations are required when goods are imported or exported. These must be submitted to HMRC, as the UK's customs authority. The information supplied by traders on these declarations allows HMRC to undertake risking, select goods for checks, collect revenue and compile trade statistics.

Until recently, customs declarations were submitted and processed via the Customs Handling of Import and Export (CHIEF) system. Whilst a reliable platform, that has served the UK well, CHIEF was over 30 years old and hosted on a hardware and software platform that is not supported beyond June 2025. It was not built on scalable technology and was not flexible enough for future needs. Customs Declaration Service (CDS) replaces CHIEF, which was fully decommissioned in December 2024, ending over 30 years of service.

The Government announced in February 2021 that the UK's customs regime would move to the CDS for all declarations. CHIEF primarily dealt with non-EU imports and exports. The CDS system deals with imports from both the EU and non-EU, is built on modern cloud technology, and the platform is better enabled to meet evolving needs of both traders and government. Continued delivery of CDS, including supporting traders to migrate from CHIEF, is being delivered through the SCP programme.

In March 2024, CDS was opened for import and export declarations. This milestone was reached following a 10-year work programme. CDS is now the UK's single customs declaration platform. HMRC continues to invest in CDS to ensure it's more resilient, cost-effective and meets customer needs. HMRC will also realise significant savings by decommissioning CHIEF and will ensure its IT estate continues to run efficiently.

The programme is now focussing on ensuring that CDS can cater for every type of customs journey, and that customers are able to make a smooth transition from CHIEF to CDS. This has required further functional and non-functional changes to CDS.

The core SCP Programme outcomes are:

1. CDS Migration: Migrate CHIEF traders onto CDS (all completed).

2. CHIEF Decommissioning: Decommissioning is complete, and closure activity is underway and will be completed by March 2025.

3. Delivering Critical CDS Improvements: CDS functional and non-functional delivery requirements, data, and reporting ahead of programme closure.

V8.0

## Regularity

Under UK legislation, including the Taxation (Cross-Border Trade) Act 2018, customs declarations are required when goods are imported or exported. CDS is the UK's single customs declaration platform and allows electronic submission and processing of declarations.

The programme falls within HMRC's functions, replacing a previous longstanding system and does not require any additional legislation. It complies with Parliamentary requirements for the control of expenditure, with programme funds being applied only to the extent and for the purposes authorised by Parliament.

## Propriety

The programme adheres to HMRC's Change Lifecycle governance and undertakes the appropriate assessments and reporting. A programme board, chaired by a suitably experienced and empowered Senior Responsible Officer (SRO), is established as the main decision-making authority and key internal stakeholder representation is in place. Clear governance processes have been established for effective programme management.

The SCP Programme joined the Government's Major Projects Portfolio (GMPP) in 2022/23 and complies with the Infrastructure and Project Authority's (IPA) reporting requirements. The programme is included within the IPA's 2024 Annual Report and Transparency Publication.

The SCP Programme acts in accordance with the Integrated Assurance and Approvals Plan (IAAP) and Assurance Delivery Schedule standards, as set out by HMRC's Project Delivery Profession, maintaining the required mandatory documents, and carrying out assurance activity in line with best practice.

The Programme business case has been approved through the appropriate internal and external processes, via the Change Investment Design Committee (CIDC) in HMRC followed by HM Treasury approval and government spend controls.

## Value for money

The programme has followed HM Treasury's Green Book guidance. Value for money is regularly assessed and documented in the Programme Business Case. The preferred option offers the highest potential to achieve the programme's objectives and covers a five-year period (from 2022-23 to 2026-27).

The SCP programme has been extended by 2 years, to 5 years, and the SCP programme is now due to complete by March 2027. Whole lifecycle costs over the five-year period are currently estimated at approximately £570m, with benefits generated of around £603m. £249m of these benefits are already secured, with an additional £354m expected in greater efficiency for HMRC, increased duty and VAT yield and lower costs to traders.

Costs have risen within the first 3 years due to a significant increase in the number of IT changes needed to improve customer journeys and to provide additional support for traders making the one-off migration from CHIEF. SCP supported the migration by delivering a "dual-running" system which integrated CDS and CHIEF for individual declarations, meaning that traders could make declarations on either system during that time. This allowed traders to plan the pace of their migration to match their preparedness and minimise disruption to UK trade. The remaining investment in CDS, of around £185m, will ensure it is more resilient, cost-effective and meets customer needs.

**Feasibility**

Following extensive work by both HMRC and the border industry, CDS had become the UK's single declaration platform, handling both import and export declarations. No new declarations have been made on CHIEF since July 2024, enabling planned decommissioning and closure work through this period. This will be completed by March 2025.

Over the remainder of the SCP programme, HMRC is continuing to invest in CDS to ensure it is more resilient, cost-effective and meets customer needs. The programme business case will be reviewed at Change Investment Design Committee during 2025 to assess the programme's ongoing feasibility and VFM over the next 2 years.

An IPA-led Gateway 0 Review was held in January 2025. IPA rated the delivery confidence assessment as amber.

**Conclusion**

As the Accounting Officer for HMRC I have considered my assessment of the Single Customs Platform Programme and concluded that the proposal is value for money and deliverable. I have therefore approved it as of [Date of approval to be inserted]. I have prepared this summary to set out the key points which informed my decision.  If any of these factors change materially during the lifetime of this programme, I undertake to prepare a revised summary, setting out my updated assessment. This summary will be published on the government website (gov.uk). Copies will be deposited in the Library of the House of Commons and sent to the Comptroller and Auditor General and Treasury Officer of Accounts.

**Accounting Officer's name: Jim Harra, Chief Executive HM Revenue and Customs.**


**Signature:**         **Jim Harra**                    **Date of signing: 26th February 2025**