

The Customs Declaration Service (CDS) has now replaced the Customs Handling of Import and Export Freight system (CHIEF). Since 2 September 2024, traders have been unable to access CHIEF for any function or transaction.

As part of the move from CHIEF to the CDS, Flexible Accounting Software (FAS) accounts will not be in use or accessible after 23 October 2024.

If you have a FAS account and you believe you have an outstanding balance, you can request a repayment of the funds in your FAS account or accounts. Requests for repayments must be made by 23 October 2024.

After this date you:

- will not be able to access your FAS account or accounts
- cannot reclaim your funds

All unclaimed balances will be retained by HMRC.

To request a repayment for the funds in your FAS account or accounts, you must complete form FAS 1 and send this to HMRC.

To access the form and further guidance, go to [GOV.UK](https://www.gov.uk) and read [how to withdraw unused funds from your FAS account](#) and [how to complete and submit form FAS1](#).

You must do this by 23 October 2024. Once HMRC receive the form it can take up to 20 working days to process the refund.

If you want to transfer the funds from your FAS account or accounts to your CDS cash account, please email the HMRC FAS team at customsaccountingrepayments@hmrc.gov.uk. You will need to provide the amount you want to transfer, your EORI number and cash account number.

If you have any further questions, email HMRC at customsaccountingrepayments@hmrc.gov.uk and quote 'FAS repayment request' in the subject line.