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Simplified Declaration Procedure (SDP)

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The Simplified Declaration Procedure (SDP) is an HMRC-
authorised customs simplification that allows eligible traders to
submit a reduced customs declaration before goods arrive in the
UK.

Instead of completing a full customs declaration at the border,
traders submit a Simplified Frontier Declaration (SFD) containing
only the essential customs data needed for import clearance.

Once the goods have arrived, the remaining customs information
is submitted later through a Supplementary Declaration.

How does SDP work?

Step 1

A Simplified Frontier Declaration (SFD) is submitted to HMRC before the goods arrive.

Step 2

HMRC processes the declaration and issues a Movement Reference Number (MRN).

Step 3

The MRN allows the goods to travel and be presented for import at the UK border.

Step 4

After import, a Supplementary Declaration is submitted containing the remaining customs information, including the final calculation of duties and import VAT.

This two-stage process allows eligible goods to move without a full dataset and, most notably, any revenue due.

Who can use SDP?

Businesses must have Simplified Customs Declaration Process (SCDP) authorisation to use SDP. However, importers do not always need to hold the authorisation themselves.

Many customs agents already hold SDP authorisations and can operate under their approvals on behalf of importers.

Once the customs agent has received all the necessary shipment information, they prepare the Simplified Frontier Declaration, submit it to HMRC and provide the importer with the Movement Reference Number (MRN) so the goods can travel.

What goods can be imported?

One of SDP's biggest advantages is that it covers a much wider range of goods than EIDR, such as: POAO, Fish, Fruit and Veg, Plants, excise, CITES and Military goods.

Many controlled goods can use SDP provided all import controls have been completed before import.

It's important to remember that SDP does not remove these requirements. It simply simplifies the customs declaration process.

Key benefits of SDP

Faster Border Clearance

Only a reduced customs dataset is submitted before arrival, helping goods move through the border more efficiently.

Deferred Duty & VAT Accounting

Customs duty and import VAT are accounted for later through the Supplementary Declaration rather than during frontier clearance.

Reduced Administration

Businesses avoid preparing a complete customs declaration before every shipment. Where authorised, multiple Simplified Frontier Declarations can also be consolidated into a single monthly Supplementary Declaration, reducing administration for high-volume importers.



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