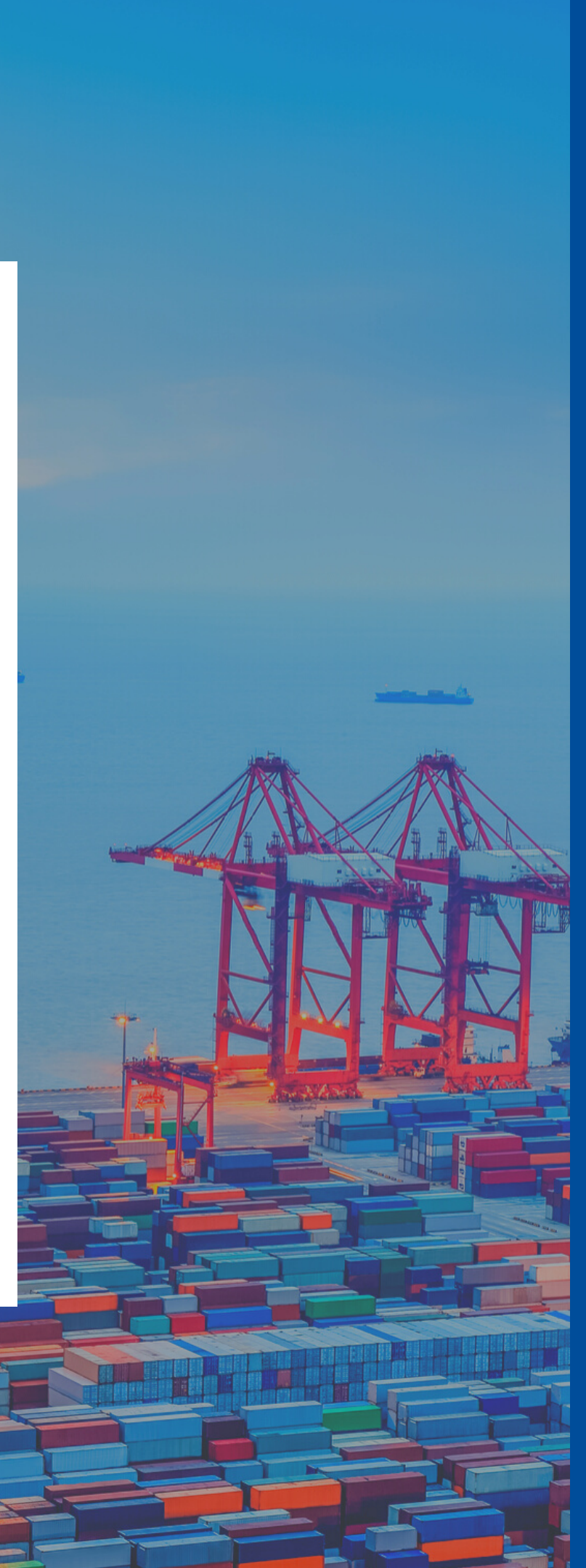


CUSTOMS DECLARATIONS: GLOSSARY

THE ULTIMATE JARGON BUSTER FOR CUSTOMS DECLARATIONS





Contents



ESSENTIAL POINTS TO COVER

Getting an understanding of customs compliance can be complex enough without having to wrap your head around the endless jargon that comes with it. Gain a full A-Z of the most common acronyms and phrases around the customs declarations process and begin to grasp the basics. Use this tool to gain confidence when it comes to important processes.

Our customs brokerage services complement this glossary perfectly. Take the stress out of the customs processes - Unsworth are the experts at ensuring the import and export of goods run smoothly, by facilitating the clearance of goods through customs processes. We understand international trade and are able to navigate a complex and changing set of import and customs regulations with ease. Get in touch with one of our industry experts now.

AEO

Authorised Economic Operator. An internally-recognised mark of quality that gives 'trusted trader' status. The EU and UK are expected to recognise each others AEO schemes in the post-Brexit trading environment.

Article 50

Article 50 of the Treaty on European Union specifies the procedure of withdrawing from the European Union.

Authorised Consignee/Consignor

HMRC ratified locations for the production of transit documents.

Carrier

Generic term covering Shipping Lines, Ferry Operators & Hauliers.

CDS

The Customs Declaration Service is HMRC's new declaration platform.

CFSP

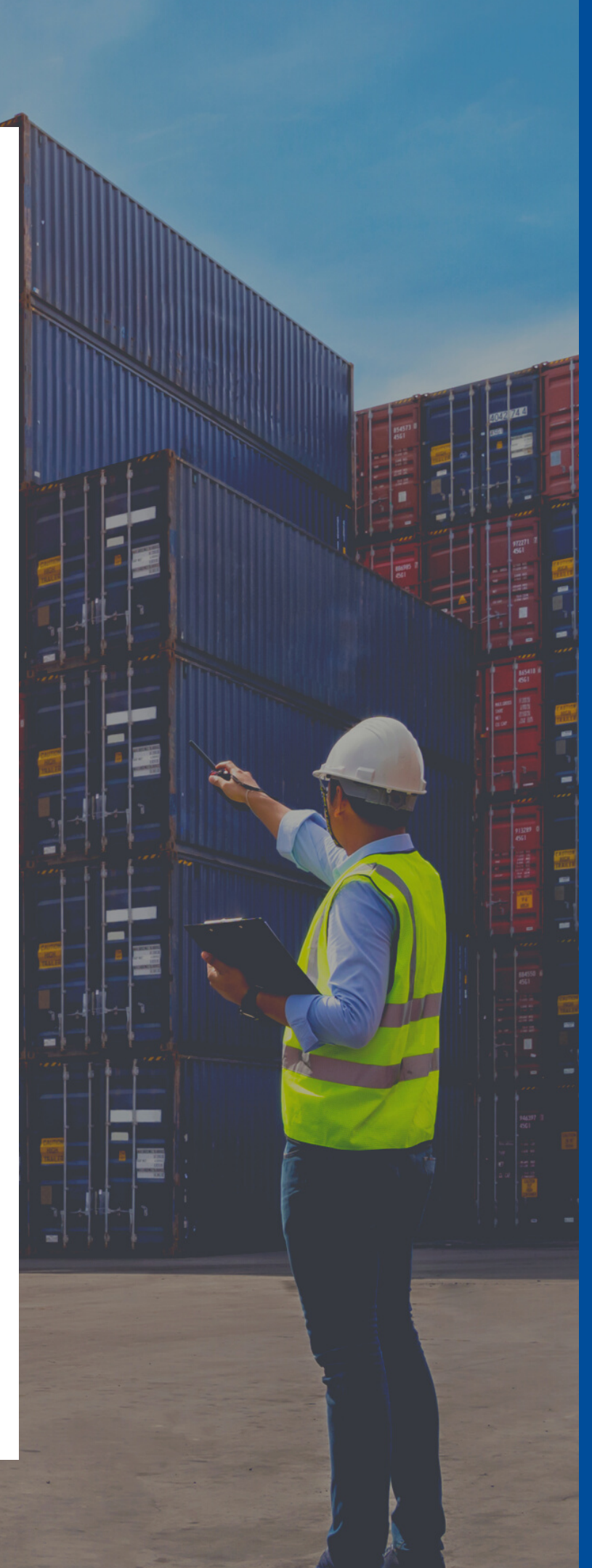
Customs Freight Simplified Procedures.

CHIEF

The Customs Handling of Import and Export Freight system currently processes declarations. Commodity Code A series of numbers (10 for Import) (8 for Export) which classifies goods.

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A series of numbers (10 for Import) (8 for Export) which classifies goods.



CTC

Common Transit Convention is used to move goods cross border between EU member states under customs control.

CSP

Community Systems Providers are commercial entities that interface with HMRC at borders and ports.

Core Export Process

Refers to minimum requirements for the movement of goods from the UK to the EU.

Customs Comprehensive Guarantee (CCG)

A Customs Comprehensive Guarantee is used to cover multiple customs debts arising from customs procedures. In general, you must pay duty immediately upon the arrival of goods into the European Union (EU). You can apply for a reduction or a waiver to the amount of the guarantee if you meet specific criteria regarding financial solvency, compliance with customs rules, control of operations or practical standards of competency.

Customs Freight Simplified Procedures (CFSP)

An electronic customs system for imported third country goods that allows faster release of goods at the frontier or inland, the use of simpler customs declarations and cashflow benefits. From 1st January 2021 all traders (of non-controlled goods) will be able to declare imports using CFSP process for six months, but will need authorisation to continue use from 1st July 2021.

Customs Intermediary

Freight Forwarders, Agents, Customs Brokers acting as a third party.

Customs Union

The European Union Customs Union (EUCU) is a customs union which consists of all the member states of the European Union.

Declarant

The person with responsibility for any Import.

DEP

Designated Export Place.

Duty deferment

Allows the payment of charges/taxes due to be deferred.

EAD

Export Accompanying Document.

Entry in Declarants Records (EIDR)

From 1 January 2021 qualifying businesses will be able to make a simplified declaration (under CFSP) when their goods arrive at a UK or EU port or airport. From 1st January to 30th June 2021 traders have a rolling six month deadline to submit supplementary declarations to CHIEF. From 1st July 2021 you must submit your supplementary declaration no later than fourth working day following the month in which the goods were entered in your records.

EORI

An Economic Operators Registration and Identification number is a requirement for all businesses moving goods in and out of the UK. You'll need an EU EORI number if your business will be making customs declarations or getting a customs decision in the EU.

ENS

Entry Summary Declaration.

Exporter

The Exporter is the business responsible for exporting goods from the UK.

GMR

Goods Movement Reference.

Goods Vehicles Movement Service (GVMS)

The government's new IT platform called the Goods Vehicle Movement Service, placing two possible models before port operators:

- A temporary storage model where goods are stored at frontiers for up to 90 days before being declared to customs.
- A pre-lodgement model, where goods arriving at ports will have already made a customs declaration. Under this model, trucks that arrive without clearance would be prevented from reaching ports. The GVMS supports this model for both imports and exports and to facilitate Transit movements.

Haulier

The Haulier is the person transporting goods by road.

Importer

The Importer is the business responsible for importing goods to the UK.

INCO terms

Commercial terms that define the legal responsibilities on the buyer and seller of any goods.

New Computerised Transit System (NCTS)

The NCTS allows you to submit and finalise your transit declarations by electronic means. The UK plans to implement changes to the NCTS in four phases to reflect the change in country status and to align the NCTS with the CTC (Common Transit Convention is used to move goods cross border between EU member states under customs control).

Postponed VAT Accounting

Businesses registered for VAT in the UK are able to account for VAT on their returns, instead of paying at border. Pre-lodgement model Alternative to ports who do not have space to operate.

Temporary Storage model

This choice is not mandatory.

RO-RO

Roll on, roll off ferry services.

S&S

Safety & Security Declaration.

Transit Accompanying Document (TAD)

Goods moving under the transit procedure must be accompanied by a TAD for presentation at destination or in case the goods are diverted, or there are any incidents during transit. The TAD must be filled in either in written form, by hand, or printed out by a computerised system of the economic operator. If you are moving goods into or through the UK under the Common Transit Convention (CTC), you must present your TAD for scanning, and your Vehicle Registration Number before arrival of the goods into the UK.

TIN

Trailer Identification Number.

VRN

Vehicle Registration Number.

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