

Country: UNITED KINGDOM



MARKET ACCESSIBILITY  
General Requirements

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# Report's Info

## Introduction

This report contains an examination of the general administrative requirements of accessibility of the **United Kingdom' market**.

The obligations indicated concern not only those of the exporter, but also all those particular conditions which are inherent to the goods in question and which the exporter should know so that the analysis of the accessibility of the market is as complete as possible.

## Date

This report was prepared on **November 16, 2020**. All the mentioned regulations are considered updated on that date.

## Sources

The following sources were consulted for the preparation of this report:

**Market Access Database :**

<https://bit.ly/38O8yoU>;

**Access 2 Market :**

<https://bit.ly/36FshnV>;

**ICE UK Guide :**

<https://bit.ly/32RdxRL>;

**Info Foreign Markets :**

<https://bit.ly/38Ozk03>;

**Gov.UK :**

<https://bit.ly/3ntZLwl>.

# General Requirements

## Customs codes

The commodity codes and their descriptions included in the commercial documents should always contain a reference to the Harmonized System basis, e.g. HS 2017.

In case the indicated commodity codes exceed the six-digit level and refer to the tariff nomenclature of the country of destination country, these codes should be adjusted with the importer.

## Economic Operator Registration and Identification

A document required for customs clearance which confirms that participants in international trade have been registered with national customs authorities and consequently received an Economic Operator Registration and Identification (EORI) number. The EORI number is the key identifier for the operator in the relevant customs documents.

Registration is to be applied for by the participant at HM Revenue and Customs (HMRC), Government Building, Ty Glas Road, UK-Cardiff Llanishen CF14 5FP, telephone numbers: +44 29 20325502, 20386000, fax numbers: +44 29 20326546, 20386222.

HMRC's headquarters can be reached as follows: HM Revenue and Customs, 100 Parliament Street, UK-London SW1A 2BQ, national helpline: +44 300 3227067.

The online application form is available in English

and Welsh.

Usually to be submitted as an electronic application procedure via the following explanatory website when the "Start now" button is pressed: <https://www.gov.uk/eori>.

There are no costs and processing time usually ranges from five minutes to five business days. However, once an EORI number is obtained, it may take up to 48 hours before it can be used to make declarations in the Customs Handling of Import and Export Freight (CHIEF) system.

Note that: The valid EORI number for the United Kingdom (UK) must start with "GB" (i.e. the ISO code for the United Kingdom of Great Britain and Northern Ireland).

Companies that have not yet received an EORI number (i.e. in particular those that are not registered for VAT purposes) must register for an EORI number until 31 December 2020 by providing the following information:

- address in the UK;
- email address;
- date (s) of birth of the owner (and of all partners, if applicable);
- company registration number;
- company incorporation date;
- national insurance number(s).

Companies already based in the UK need the Government Gateway user ID and password to apply online.

For each legal entity (e.g. a different company branch) that must be registered in the local business register by law, a separate EORI number must be requested. The parent company or holding company is responsible for conducting the application on behalf of its branches.

## Customs Procedures and Regulations

Until the end of the transaction period, the UK remains a member of the EU internal market and customs union, meaning that the measures applicable in the EU will continue to be applied in the UK.

Goods imported into the customs territory of the United Kingdom must be duly declared to the authorities of the first customs office of entry in advance in order to perform the security and safety risk analysis for these goods.

Afterwards, such goods must be presented to customs and, within 90 days, placed under a customs procedure. Until such placement (or re-export), the goods are temporarily stored under customs supervision. The customs procedures, to which the goods can be placed, include:

- release for free circulation
- export
- special procedures, defined:
  - transit:
    - \* external transit
    - \* internal transit
  - deposit:
    - \* customs warehouse
    - \* free zones
  - specific use:
    - \* temporary admission
    - \* end use
  - processing:
    - \* inward processing
    - \* outward processing.

For commercial imports of goods into the UK, the following documents should generally be submitted to the authorities at the customs office of entry:

- Entry summary declaration
- Single administrative document (SAD)
- Declaration of Dutiable Value
- information on the goods and their value, such as:
  - Commercial invoice
  - Freight documents
  - Packing List, if applicable
  - Certificate of preferential and / or non-preferential origin, if applicable.

To submit import declarations and other documents, an Unique Economic Operator Registration and Identification Number (EORI) is to be obtained in advance by any participant foreign trade.

## Application of the CE and UK Conformity Assessed (UKCA) Marks

Until 1 January 2022, CE marks will be accepted for most goods subject to conformity requirements entering the UK, provided those requirements are identical. However, amendments to the existing legal framework of the CE marking, which will occur as of 1 January 2021, will no longer be incorporated into UK law. Goods falling under this amended legislation are therefore subject to the UKCA marking. Deviating deadlines for UKCA compliance have been determined for products targeting the Northern Irish market and for medical devices.

## Border Operating Model

For the period following the transition phase, i.e. from 1 January to 1 July 2021, during which it is planned to gradually introduce customs controls, the so-called border operating model has been developed. This model mainly affects the following documents of this import report, which have been modified in this respect and which can be viewed for details:

- Declaration of Dutiable Value
- Entry Summary Declaration
- Single Administrative Document.

## General information about COVID-19

Due to the crisis generated by Covid-19, countries around the world are introducing measures which may also affect import and export procedures. These measures include:

- closures of border crossing and thus restrictions regarding customs clearance;
- restrictions on means of transportation;
- export restrictions for goods such as medical protective equipment;
- facilitations relating to the importation or admission of products intended to fight the corona virus;
- financial alleviation for companies;
- weakening of some formal legal requirements.

In light of the dynamic development of the pandemic, countries may decide on short-term changes at any given time. Therefore, economic operators are

urged to make arrangements with the parties involved in import or export matters thoroughly and in advance.

## Export Documents

### Entry Summary Declaration

A document that provides HM Revenue and Customs (HMRC) with the necessary information for the risk assessment of imported goods under the Import Control System (ICS). It is also known as a safety and security declaration.

In some cases, eg. if the goods are fully declared to the customs authorities within the timeframes provided for the Entry Summary Declaration, the latter can be replaced by the SAD (Single Administrative Document).

Required for customs surveillance and risk management.

To be submitted electronically in English. The online form is also known as C1600A. If a web portal is not available, traders can submit their declaration via the trader's front end (TFE). There is no paper-based version of the Entry Summary Declaration available in the United Kingdom (UK).

The declaration must be submitted by the carrier or its representative to HM Revenue and Customs (HMRC), 100 Parliament Street, UK-London SW1A 2BQ, national helpline: + 44 300 3227067. In case of general questions regarding import matters, you can contact the following team: HM Revenue and Customs (HMRC), CITEX Written Inquiry Team, Local Compliance S0000, UK-Newcastle NE98 1ZZ, telephone number: +44 300 2003700. The time limits for the submission of the declaration vary according to the means of transport:

- for containerized sea freight, the time limit is generally at least 24 hours before loading at

the port of departure;

- for bulk sea freight, declarations must be submitted at least 4 hours prior to arrival at the first UK port;
- for sea voyages of less than 24 hours, the goods must be declared at least 2 hours before arrival;
- the cargo on short-haul flights (i.e. flights with a duration of less than 4 hours) must be declared at least by the time of the actual take-off of the aircraft.
- for long-haul flights, the time limit is at least 4 hours prior to arrival at the first UK airport;
- for goods transported by rail and inland waterways, the declaration must be submitted at least 2 hours before arrival;
- for goods transported by road, the respective time limit is one hour.

Note that: in accordance with the so-called border operating model, the requirement to submit an Entry Summary Declaration does not apply for a period of six months after the end of the transitional period, i.e. after 31 December 2020. Therefore, the document will become mandatory as of July 1, 2021.

### Single Administrative Document / Customs Declaration / Form C88

Official form for customs clearance of goods. The Single Administrative Document (SAD) can also be called a customs (import) declaration or form C88. It also contains all the information required for the assessment of the taxable value of a shipment. This information is only required in the case of dutiable commercial imports whose value exceeds 6,500 GBP, provided that the import transactions do not constitute split or multiple shipments from the same

consignor to the same consignee. In the event that electronic data processing techniques are not used, a separate form for the Declaration of Dutiable Value must be used to provide details of the customs value. The SAD consists of a set of 8 copies, must be submitted by the importer or his authorized representative to the authorities of the customs office of entry in English, submitted electronically via the third-party software Customs Declaration Service (CDS), which is currently in the process of replacing the previously used program called Customs Handling of Import and Export Freight (CHIEF).

Valid only for a single importation.

The headquarters of HM Revenue and Customs (HMRC) can be reached as follows: HM Revenue and Customs (HMRC), 100 Parliament Street, UK-London SW1A 2BQ, national helpline: +44 300 3227067. In case of general questions regarding the import related issues, you can contact: HM Revenue and Customs (HMRC), CITECH Written Inquiry Team, Local Compliance S0000, UK-Newcastle NE98 1ZZ, telephone number: +44 300 2003700.

Note that: for most goods, full customs declarations can be submitted retrospectively within a maximum period of six months after the end of the transition period, i.e. after December 31, 2020. If customs duties are payable, payment can be deferred and will become due upon the submission of the complete customs declaration. However, the deferment of the submission of customs declarations and the payment of duties does not apply to goods requiring approval or supervision or subject to excise tax. In this case, full customs declarations will be required at the time of import, i.e. the import regulations for these goods from third countries apply from January 1, 2021.

### Declaration of Dutiable Value / D.V.1

A document containing all the information for the assessment of the dutiable value of a shipment. The form relating to a Declaration of Dutiable Value is

also called D.V.1.

Only required for customs clearance of dutiable commercial imports whose value exceeds 6,500 GBP, provided that the import transactions do not constitute split or multiple shipments from the same consignor to the same consignee. If the Single Administrative Document (SAD), i.e. the Import Customs Declaration, is submitted electronically, the information on the Customs Taxable Value will normally be provided in the electronic system, a separate Declaration of Dutiable Value Form is not required.

A Declaration of Dutiable Value is not required for goods imported under a simplified procedure.

It must be submitted by the importer or his authorized representative to the authorities of the customs office of entry.

Contacts and directions:

- the valuation team can be contacted as follows: HM Revenue and Customs (HMRC), Customs and International, 10 South East, Alexander House, 21 Victoria Avenue, K-Southend-on-Sea, Essex SS99 1AA;
- the headquarters of the authority can be reached as follows: HM Revenue and Customs (HMRC), 100 Parliament Street, UK-London SW1A 2BQ, national assistance number: +44 300 3227067;
- if you have general questions regarding import-related issues, you can contact: HM Revenue and Customs (HMRC), CITEK Written Inquiry Team, Local Compliance S0000, UK-Newcastle NE98 1ZZ, telephone number: +44300 2003700.

Note that: according to the so-called border operating model, the requirement to submit a Declaration of Dutiable Value can be deferred until 1 July 2021, depending on the type of goods to be imported.

## Commercial Invoice

A document required for customs clearance containing the details of the transaction.

The invoice can be written in any language. However, an English translation may need to be accompanied.

No specific form required. To be submitted to the customs authorities in at least one copy.

Usual minimum content:

- name and address of the seller, consignee and buyer (if different from the consignee)
- place and date of issue
- invoice number
- country of origin
- transport information
- delivery and payment terms
- marks, numbers and type of packages
- exact description of the goods
- quantity of goods
- unit prices and amounts.

## Packing List

A document containing the details of the shipment and which serves as the basis for the customs treatment of goods.

If the commercial invoice contains all the specifications normally included in a packing list, a separate list is usually not required. However, if a single item is presented in two or more packages, the customs authorities may require the submission of a Package List or an equivalent document indicating the contents of each package. No specific form required.

The document must be prepared by the exporter



and submitted in original in any language according to standard commercial practice, including details of the contents of the packages, description of the goods, marks and numbers. However, an English translation may be required.

## Certificate of Non-Preferential Origin

A document certifying the non-preferential origin of the goods to be imported.

Required only if specifically requested by the importer or for other reasons. The original certificate must be submitted by the exporter.

Certificates of non-preferential origin are normally issued by the competent chamber of commerce. In some countries, however, this responsibility may also be assigned to other bodies such as ministries or customs authorities.

## Proof of Preferential Origin

A document confirming the preferential origin of the goods to be imported. Only required if preferential treatment under a free trade agreement or agreement is claimed.

Goods can benefit from preferential treatment if they have been either wholly obtained or preferential origin has been conferred by sufficient working or processing as per the product-specific rules of origin.

Formal proofs of origin are generally issued by the competent customs authorities. If the relevant rules of origin provide for non-formal proofs of origin, these are issued by the exporter.

A Proof of Preferential Origin can replace a Certificate of Non-Preferential Origin, subject to acceptance by the customs authorities in the importing country.

## Air Waybill

A document required for customs clearance of goods containing details of the international carriage of goods by air and proving the transport contract between the consignor and the carrier's company.

It must be submitted by the carrier or its agent in English.

No specific form required, provided that the document corresponds to the applicable conventions regarding both in form and content.

The Waybill consist of a series of forms, three of which are in original and the rest are copies:

1. the first original, green in color, is kept by the carrier
2. the second, red, is intended for the consignee
3. the third, blue, is intended for the shipper
4. the fourth form (copy), in yellow, is a delivery receipt
5. extra copies, usually white, can be requested at departure and destination airports.

An air waybill can be used for the multiple transshipment of goods.

Note that: if two or more modes of movement of goods are combined in a single transport operation, a Multimodal or Combined Transport Document can replace the Air Waybill.

If dangerous goods are shipped by air, the shipper must deliver a Declaration for Dangerous Goods Shipped via Air Freight to the carrier or its agent prior to the shipment of the goods.

## Bill of lading

A document required for customs clearance containing details of the international transport of goods by sea. It serves as proof of receipt of the goods by

the carrier. It also acts as a transportation contract that obliges the carrier to deliver the goods to the consignee. The Bill of Lading is a document of title to goods, thus its bearer is the owner of the goods. If the goods are being shipped by sea without a document of title to the goods, a Sea Waybill is used instead.

It must be prepared by the courier or his agent in English.

No specific form required, provided that the document corresponds to the applicable conventions regarding both in form and content.

Three complete sets of the Bill of Lading are usually issued, each containing one original and several copies.

Note that:

- if two or more modes of movement of goods are combined in a single transport operation, a Multimodal or Combined Transport Document can replace the ocean or sea bill of lading;
- if dangerous goods are being shipped by sea, the shipper must deliver a Declaration for Dangerous Goods Shipped by Sea to the carrier or its agent prior to shipment of the goods.

## Rail Waybill

A document required for customs clearance containing details of the international carriage of goods by rail.

It must be prepared by the carrier or its agent, generally issued in bilingual. The document must correspond to the Uniform Rules relating to the Contract for the International Carriage of Goods by Rail (CIM) of the Convention concerning International Carriage by Rail (COTIF).

To be submitted in five copies:

1. the original must accompany the goods and is handed over to the consignee
2. a second copy serves as a waybill for the courier
3. a third copy is an arrival note for the customs authorities or for the carrier at the point of destination
4. a fourth copy is used as a duplicate and is kept by the consignor as it allows him to have the goods at his disposal during the transportation
5. a fifth copy is a dispatch note to be kept by the carrier upon departure.

Note that:

- if two or more modes of movement of goods are combined in a single transport operation, a Multimodal or Combined Transport Document can replace the rail waybill;
- if dangerous goods are being shipped by rail, the shipper must deliver a Declaration for Dangerous Goods Shipped by Rail to the carrier or its agent prior to shipment of the goods.

## Waybill

A document required for customs clearance containing details of international road freight transport.

It must be prepared by the carrier or its agent, generally issued in bilingual. No specific form is required, provided that the document corresponds to the applicable conventions both in form and content.

The Convention on the Contract for the International Carriage of Goods by Road (CMR) applies to any contract for the carriage by road, in vehicle, of goods subject to payment, if the take-over place of the goods and the designated delivery place are located in two different countries, of which at least one

is a member of the CMR convention.

To be submitted in quadruplicate and signed by the consignor and the carrier:

1. the original is intended for the orderer
2. the second copy remains with the sender
3. the third accompanies the goods and is delivered to the consignee.
4. the fourth copy remains in the possession of the carrier.

Note that:

- if two or more modes of movement of goods are combined in one transport operation, a Multimodal or Combined Transport Document can replace the road waybill.
- if dangerous goods are being shipped by road, the shipper must deliver a Declaration for Dangerous Goods Shipped by Road to the carrier or its agent prior to shipment of the goods.