

# Customs and Rules of Origin webinar

9 September 2021

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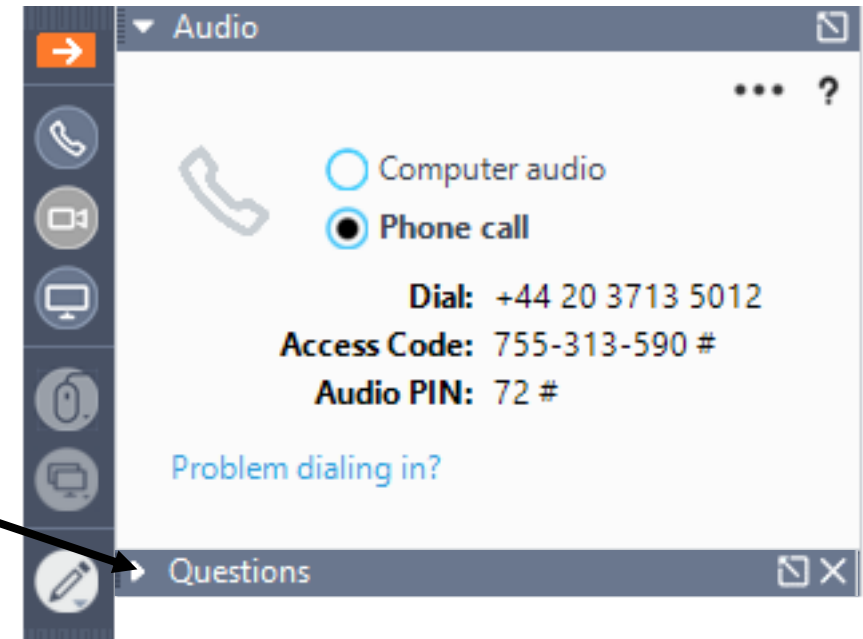
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To listen to the recording of this webinar, click [here](#).

- During presentations (14:00 – 15:00) everyone will be muted so that only the presenters will be heard.
- The presentation will be followed by a Q&A session. Click on the hand symbol to show that you have a question or type in your question at any point.
- If you 020 7344 1673. are experiencing any technical problems please call

# Questions and Answers

Please type your question in the  
Question box.



# SMMT Global Trade Conference

Tuesday, October 12, 10:00-14:00

- **Major new SMMT digital event** connecting speakers and participants from all over the world to discuss the latest trends in global automotive trade, traditional and emerging trade policy issues
- Provides a **high-profile agenda setting platform** for the automotive industry
- **Brings together large audience of industry leaders, government, media and key stakeholders**
- Features **keynote speeches from vehicle manufacturers** and **policy-makers**, as well as engaging **panel discussions** covering the most significant trade policy issues
- The agenda of the first ever SMMT Global Trade Conference will address global and regional trade priorities of interest for the automotive industry and the growing intersection between trade, environmental and competitiveness objectives.
- This event provides a unique and timely opportunity to address a global automotive audience, international policy makers, as well as other leading UK and international stakeholders and media, as we face the rapidly changing landscape of international trade and seek to secure the future competitiveness and resilience of our industry for years to come.

# GVMS/Full Customs Declaration/ Deferred Declarations BT&C Presentation





# What is GVMS?

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- From 23.00 GMT on 31 December 2020 goods moving into and out of the UK will be subject to new customs controls because the UK has left the EU.
- Customs controls ensure HMRC can collect the correct duties at the right time, protect UK businesses and consumers and avoid any unhelpful trade distortions between the UK and other countries.
- A Goods Movement Reference (GMR) can be obtained through GVMS.
- From 1 January 2021 a GMR is needed to move goods to and from the EU and Great Britain (for transit movements only)
- Northern Ireland to Great Britain (for transit movements only)
- Great Britain and Northern Ireland (for customs & transit movements)
- GB to EU movements are not required to be entered onto GVMS until 1 January 2022.
- GVMS allows us to group a number of consignments and declarations under one reference and apply updates to haulier and HMRC under one reference.
- Individual declarations and updates provided under that one reference will flow through our existing processes and systems and there is no change to how we deal with these following existing processes.



### Good Vehicle Movement Service Pre-requisites?

- In order to use GVMS, Hauliers who will register for GVMS and create a Goods Movement Reference Number will need the following in place:
  - A Government Gateway Account (this can be a new account or an existing account, however this must be the account used to create the GB EORI)
  - A GB EORI
  - Access to GVMS (you can register for this service now)
- If moving goods between EU>GB:
  - Trader – Requires access (via CSP/3rd Party Software) to CHIEF, NCTS, GB S&S
  - Haulier – Requires access to GVMS, GB S&S
  - Carrier – Required to develop GVMS specific 'Carrier API' – also requires access to GB S&S



# GVMS Process

- RoRo (Roll-on/Roll-off) declarations are declarations which are associated with certain transportation types where a vehicle drives onto a vessel at one port and drives off at the destination.
- A new component, GVMS (Goods Vehicle Management System) will be responsible for communicating between the haulier (responsible for physically transporting the goods) and CDS. To achieve full customs control on EU goods, at locations with limited space or infrastructure, GVMS will be used to support the Pre-Lodgement model for Imports, Exports, and Transit movements.
- GVMS is an IT component that enables declaration references to be linked together so that the person moving the goods (e.g. a driver/ Haulier) only has to present one single reference, the Goods Movement Reference (GMR), at the frontier to prove that all the necessary declarations have been pre-lodged for the goods on the vehicle.

- From 1st Jan 2021, GVMS will be used for Transit & NI Imports only, but GB declarations will still be allowed to be processed in CDS. GVMS will be used for NI Exports from 1st February 2021.
- GVMS declarations can be identified in CDS by the following fields:GVMS specific goods location code
  - **GBAUBELBELGVM** Port of Belfast
  - **GBAULARBELGVM** Port of Larne
  - **GBAUWPTWPTGVM** Port of Warrenpoint





## Good Vehicle Movement Service – in scope from January 2022

### **EU>GB (imports)**

- From January 2022 all imports require a customs import declaration, including the location code of the site through which the consignment will enter GB.
- Hauliers moving goods through locations using the pre-lodgement model will need to use GVMS to ensure goods requiring checks are controlled upon arrival at the frontier.
- Safety & Security requirements on goods entering GB from the EU will apply from 1 January 2022.

### **GB>EU (exports)**

- From January 2022 locations without existing customs control systems will be subject to full controls, meaning goods must not be exported without permission.
- Most locations will follow the standard export model. Only traders exporting goods through category 1 locations, identified as having space constraints, will be permitted to submit an arrived export declaration.
- Hauliers moving goods through locations using GVMS will need a valid GMR for check-in at the terminal of exit.



# GVMS Processes

## If you're a trader

- If you're a trader sending goods, you must:
- [Check if the port where the goods are arriving is using the Goods Vehicle Movement Service](#) because you need to pre-lodge declarations.
- Before the goods arrive at the departure port you must give the haulier your movement reference numbers from any safety and security declarations, import or export declaration, TIR and ATA Carnet numbers. Alternatively you must give your EORI number if you're approved to make an entry in your own records.
- If your goods are travelling under the Common Transit Convention, you must give the haulier all relevant Transit Accompanying Documents, as well as the movement reference numbers for any safety and security declarations. A single vehicle may be carrying more than one transit movement. You must give the haulier a Transit Accompanying Document for each movement and a movement reference number for each safety and security declaration.

## If you're a haulier

If your business has been hired by someone to move goods, you must:

- [Check if the ports where the goods are moving from and to are using the Goods Vehicle Movement Service.](#)
- [Register for the Goods Vehicle Movement Service](#) if you're a haulier.
- [Get a goods movement reference.](#)
- You must follow instructions about whether you need to get your goods checked by customs on arrival or if you're able to continue your journey. If a check is required, you will receive a message advising this and you will need to report to Border Force.

## If you're a carrier

If you're transporting a vehicle for a haulier, you must:

- [Check if the port where the goods are arriving is using the Goods Vehicle Movement Service.](#)
- Get access to the carrier [application platform interface \(API\)](#).
- [Check if a goods movement reference is valid.](#)

# GVMS Imports (EU>GB)



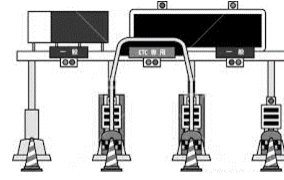
## Before Moving Goods

- Apply for and receive a GB EORI number.
- Haulier registers for GVMS
- Trader submits a full or simplified Customs/Transit declaration or completes an entry in own records if authorised to move goods under EIDR. Completes S+S declaration using existing software or customs agent.
- Trader receives MRN or ERN(s)
- Trader provides MRN/ERNs or EORI (if moving goods under EIDR) to haulier



## Before Arriving at EU place of Exit

- Haulier requests goods movement reference (GMR) from GVMS for all movement types.
- Goods loaded to vehicle/trailer and all customs references and EORI (EIDR only) added to GMR.
- GVMS will validate that Traders EORI is linked to valid authorisation to allow them to move goods under EIDR process
- MRN/ERN can NOT be linked to multiple GMRs
- VRN/TRN/CRN input into GMR along with departure and destination port



## Upon Arrival at EU place of Exit

- Carrier captures GMR at check in and sends to GVMS to validate
- Valid GMRs are approved to board
- Any Invalid GMRs and those with incorrect details must be turned away from the Port
- Carrier records GMRs for vehicles that have boarded



## Leaves EU and makes crossing

- Carrier sends GMRs to GVMS upon embarkation
- GVMS receives GMRs and disaggregates ERN/MRN to HMRC systems to initiate arrival and OoT
- HMRC systems risks ERN/MRNs and sends updates back to GVMS



Goods Cleared



HMG facility

- Risking will be completed and HMRC system updated by Gov official



## Trailer Disembarks

Person in control of the movement of the goods acts on selection result;

1. Goods have been matched to entries that requires no further checks, the entries has been cleared and vehicle/trailer is free to proceed.
2. An entry(s) attached to this vehicle has not been Customs Cleared and the vehicle/trailer must proceed to the designated HMG facility



## Selection result

1. GVMS identifies GMRs where no failures have occurred or checks have been identified.
2. GVMS identifies GMRs where route 1/2 checks or OoT checks are needed and communicates a hold message





**Before Moving Goods**

- Apply for and receive a GB EORI number.
- Haulier registers for GVMS
- Trader submits a arrived combined Export and safety and security or Transit declaration using existing software or customs agent.
- goods will either receive P2P (permission to progress) or a control outcome. Where P2P is not granted;
- Declarant provides relevant paper documentation supporting movement (Route1). OR
- Goods must be presented at a customs authorised location (Route 2).
- DUCR presented to Haulier

**Haulier collects goods**

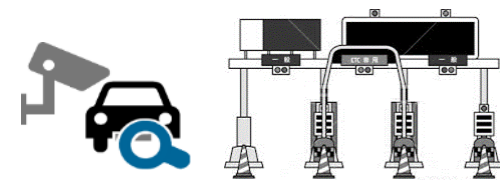
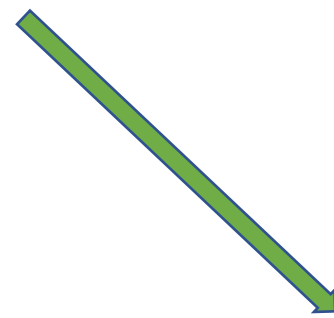
- Request goods movement reference (GMR) from GVMS for all movement types.
- Goods loaded to vehicle/trailer and all customs references added to GMR.
- DUCRs can NOT be linked to multiple GMRs
- Haulier acts on information from trader on whether goods have P2P or need a Route 1 or 2 check

**Selection result**

- Goods have P2P, Haulier proceeds to port (GREEN)
- Goods require Route 1 or Route 2 check, Haulier proceeds to Customs control area (RED)

**At Customs control area (eg DEP)**

- Goods remain at controlled location until P2P is granted by CDS or CHIEF.
- Once P2P is in place for all declarations associated within one GMR, vehicle/trailer can proceed to port.



**Upon Arrival at UK place of exit**

- Carrier captures GMR at check in and sends to GVMS to validate
- Valid GMRs are approved to board
- Any Invalid GMRs and those with incorrect details must be turned away from the Port
- GVMS receives GMRs and disaggregates DUCR to CDS/CHIEF systems to initiate re-arrival
- Limited number of goods selected for Inspection upon re-arrival (STRATEX goods)



**Goods Exited**



**Confirmation of Departure**

- Carrier sends GMRs to GVMS to indicate goods have departed
- GVMS receives GMRs and disaggregates DUCR to CDS/CHIEF to initiate Departure



**Border Force Exit checks**

BF complete Exit/substitution checks.. Interventions will be targeted based on risk. Haulier will be informed either by check in desk to report to BF or directly stopped by BF after check in.



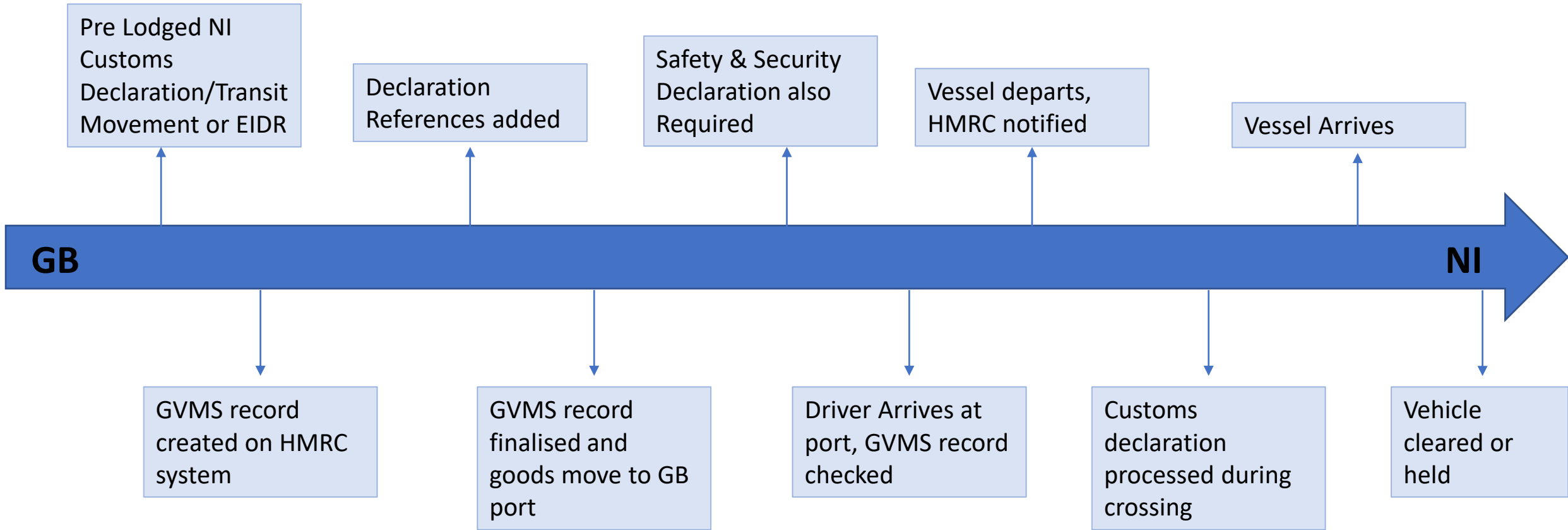


# What is TSS?

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- Changes have been made to the way goods move in and out of Northern Ireland. If you have not already prepared for these changes, you may not be able to move your goods.
- The Trader Support Service can help your business adapt to the changes. The service is free to use and:
  - offers comprehensive education, training and advice about the changes to the way your goods move under the Northern Ireland Protocol
  - can complete customs and safety and security declarations on your behalf where these are required for movements between Great Britain and Northern Ireland so you do not have to access HMRC systems directly
- You can use the Trader Support Service if you:
  - are moving the goods yourself
  - act on behalf of someone if for example you are a haulier
- If you're not already prepared for these changes, we encourage you to sign up now using the Trader Support Service website.







HM Revenue  
& Customs

# Customs Declarations

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- Full Import Declaration
- Full Export Declaration
- Deferred Declarations





# Full Customs Import Declaration

## Before you submit

- An [entry summary declaration](#) will normally have been lodged for your goods while they were travelling to the UK or, in some cases, before the goods were loaded.
- You or your representative must present your goods to customs immediately on their arrival into the UK.
- **Roll on roll off and other listed locations**
- If you're using [roll on roll off](#) or [other listed locations](#), you'll need to make a declaration before your goods arrive.
- You'll also need to arrive your full import declaration on the system manually by 11:59pm on the day after the day on which the goods arrived.

## When to submit

- Your full declaration must be made within 90 days of your goods being presented to customs.
- You may be able to make a declaration up to 30 days before the arrival of your goods, but it will only be formally accepted when they have actually arrived and been presented.

## How to submit

Your declaration will need to include:

- customs procedure code
- [commodity code](#)
- your declaration unique consignment reference which is the main reference number that links declarations in the Customs Handling of Import and Export Freight (CHIEF) system or Customs Declaration Service

You also need to provide information like:

- Declaration Unique Consignment Reference (DUCR)
- departure point and destination
- consignee and consignor
- type, amount and packaging of your goods
- transport methods and costs
- currencies and valuation methods
- certificates and licences

Find out [the boxes you need to complete on your declaration in CHIEF](#).

Find out [the boxes you need to complete on your declaration in the Customs Declaration Service](#).





HM Revenue  
& Customs

# Full Customs Import Declaration

## After you've submitted

When your declaration is accepted, we will tell you how much you owe. You will need to [pay duty](#) before your goods can be released.

If you're using a duty deferment account, payment for Customs Duty and Import VAT will be taken from your account on the 15th day of the following month.

The accounting period for Excise duties runs from 15th of a month to the 14th of the next month. You must pay either:

- on the 29th of the latter month (or 28 February in non-leap years)
- on the working day before that if the 29th (or 28 February in non-leap years) is not a working day

You can amend your import declaration before it's been cleared by customs.

You can [amend your declaration](#) up to 3 years after your declaration.



# Full Customs Export Declaration

- **Before you submit**
- If your goods are leaving from [roll on roll off ports](#) or [other listed locations](#), you need to submit your export declaration as arrived before your goods start their journey.
- To submit an arrived export declaration use:
- A in box 1 for [Customs Handling of Import Export Freight \(CHIEF\)](#)
- DE 1/2 for [Customs Declaration Service\(CDS\)](#)
- Read the [Customs Declaration Completion Requirements for Great Britain](#) when you are completing your declaration.
- An arrived declaration is processed instantly, and you will be told of the outcome.
- The goods should not be moved to the border location until permission to progress is received or you are asked to do so.
- Find out what to do if you're [sending goods to the EU through roll on roll off ports or the Channel Tunnel](#).

- **When to submit**

You or your representative must declare and obtain clearance for your goods with customs before they are allowed to leave the UK and this depends on the last mode of transport you use.

#### Road and inland waters

- You must make a declaration at least one hour before your departure when using road or inland waters.

#### Sea

- You must make a declaration within 2 hours before leaving port if you are moving your goods using a boat or ship and your cargo is in a container from the UK to:
- Greenland - Faroe Islands – Iceland - Ports on the Baltic Sea – Ports in the North Sea – Ports in the Black Sea – Ports in the Mediterranean Sea

For all other cargo in a container movements you must make a declaration at least 24 hours before they are loaded on to the vessel on which they leave the UK.

- For cargo not in a container, at least 2 hours before your good leave the port.

#### Rail

- You must make a declaration if you are using rail:
- one hour before you arrive at the office of exit when the journey time from the last train station at which the train was formed, to the customs office of exit takes less than 2 hours
- in all other cases 2 hours before the goods leave the UK



# Full Customs Export Declaration

- **How to submit**

- Your declaration will need to include:
  - customs procedure code
  - [commodity code](#)
  - your declaration unique consignment reference which is the main reference number that links declarations
- You also need to provide information like:
  - departure point and destination
  - consignee and consignor
  - type, amount and packaging of your goods
  - transport methods and costs
  - currencies and valuation methods
  - certificates and licences
- Find out the boxes you need to complete on your declaration in:
  - [Customs Handling of Import Export Freight \(CHIEF\)](#)
  - [Customs Declaration Service\(CDS\)](#)
- If you need to withdraw an export declaration before your goods depart, [you will need to tell HMRC](#).

- **After you've submitted**

- If you are exporting excise duty suspended goods (such as alcohol or tobacco products) from [roll on roll off ports](#) or [other listed locations](#), you need to confirm manually to HMRC that the goods have left the UK by completing a [C1602 form](#) unless the border location does this for you.
- You can amend your export declaration before it's been cleared by customs.
- You can amend your statistical record up to 3 years after your declaration is cleared, but [you need tell to HMRC](#).



# C88 & Staged Customs Controls

- A SAD (Single Administrative Document) [C88](#) is used for Imports and Exports. We would normally require a C88 to evidence that your goods have arrived in the UK and all taxes paid if procedures aren't completed correctly at the Borders.
- However, if, for example, you have chosen EIDR you will need to let us know. You may have used an Inventory system, if so please provide as much information as you can to help us. We may be able to check the inventory records to help support your claim. If you have used an inventory system, let us know which one and please provide any Container numbers, AWBs HWB's, Unit ID's, Removal Requests etc



# Deferred Declarations

- For goods brought into Great Britain (England, Wales and Scotland) from the EU, you (or someone who deals with customs for you) may be able to delay sending HMRC the full information about your goods by up to 175 days after import.
- However, you cannot delay declarations and must follow the [normal rules for making an import declaration](#) if either:
  - your [goods are controlled](#)
  - HMRC has told you to, because you have a poor compliance record
  - If your business is not [established in the UK](#), you must get someone established in the UK to [act indirectly on your behalf for customs](#).

## When you can delay declarations

- You can delay declarations if:
  - you import goods into free circulation in Great Britain from EU free circulation between 1 January and 31 December 2021
  - your goods are not controlled
  - HMRC has not told you that you cannot delay declarations

## Moving goods from the EU into free circulation

- You must be moving EU goods into free circulation (declared and customs duties paid). This can be one of the following:
  - directly from import
  - from a customs special procedure in Great Britain (for example customs warehousing)
  - from a temporary storage facility in Great Britain
  - [using transit](#) – if the movement of the goods started in the EU and ended in Great Britain



# How to Delay Declarations

- **If you get someone else to deal with your declarations**
- You'll need to:
- [Get an Economic Operators Registration and Identification \(EORI\) number starting GB](#). You must do this before you start moving your goods. This can take up to 5 working days.
- Get someone to [deal with customs for you](#).
- You or the person acting on your behalf will need to [apply for an account to defer duty payments](#), and be authorised to use simplified customs declarations processes to make supplementary declarations.
- If you're VAT registered, [estimate the import VAT](#) to be accounted for on the VAT Return covering the date the goods were imported.
- If you're [established in the UK](#), when you import your goods you can either:
- [enter the goods in your records](#) yourself and then get someone else to make the supplementary declaration on your behalf
- get someone else to enter the goods in their records and make the supplementary declaration on your behalf – you'll need to provide these details to your representative for them to record
- If you're not established in the UK, you must get someone who is established in the UK to enter the goods in their records and make the supplementary declaration on your behalf.
- **If you're doing declarations yourself**
- You'll need to:
- [Get an EORI number starting GB](#). You must do this before you start moving your goods. This can take up to 5 working days.
- [Enter the details of these goods in your own records](#), and if you're VAT registered [estimate the import VAT](#) to be accounted for on your VAT Return covering the date you imported the goods.
- [Buy Customs Handling of Import and Export Freight \(CHIEF\) software](#) and [get a CHIEF badge](#).
- [Apply for an account to defer duty payments](#). You will need to have a duty deferment account to be authorised for simplified customs declarations processes to pay any duties and taxes due. When we have all the information to process your application, we will aim to complete this within 30 working days.
- [Choose how you'll make supplementary declarations for EU goods brought into Great Britain](#), that you entered into your own records without authorisation. You must then apply for authorisation to use simplified declarations at least 60 days before you need to make your first supplementary declaration.
- [Make a delayed supplementary declaration](#) within 175 days after the goods are entered in your records.
- [Adjust the import VAT you estimated](#) when you complete your next VAT Return. If you are not VAT registered, you must pay the import VAT [after you submit your supplementary declaration](#).
- You must also [submit monthly Intrastat supplementary declarations](#) for arrivals from the EU if you're required to.



# Supplementary Declarations

- **When to submit your Final Supplementary Declaration**
- You'll need to submit your Final Supplementary Declaration by the fourth working day of the month following the reporting period when your supplementary declarations were due.
- For example, if you submit supplementary declarations in the January reporting period, you must submit the Final Supplementary Declarations by the fourth working day of February.
- **Submitting your Final Supplementary Declaration late**
- If you submit your Final Supplementary Declaration late or you do not submit it at all, you may receive a civil penalty. You may also have your authorisation to use the Simplified Customs Declaration Process suspended or revoked.
- Find out more about [what to do if you've missed the deadline for submitting your supplementary declaration](#).

## If you hold more than one authorisation to use the Simplified Customs Declaration Process

You must submit separate declarations for each authorisation if you hold authorisations for both:

- Great Britain (England, Scotland and Wales)
- Northern Ireland

## Branch codes

You can include branch codes (BR or AG) in your declarations if you want to but they are optional. If you do use a branch code in your supplementary declaration, you need to use the same branch code in your corresponding Final Supplementary Declaration.

## Information you need to include in your Final Supplementary Declaration

You must tell us how many supplementary declarations are:

- submitted and finalised for that reporting period
- due for that reporting period
- late for any previous reporting periods

If you have nothing to report, you must still submit your Final Supplementary Declarations by the due date.



# Supplementary Declarations

## Using delayed declarations

If you use delayed declarations under your authorisation to use the Simplified Customs Declaration Process, you'll need to report these on your Final Supplementary Declaration.

If you do not have an authorisation when making the simplified declaration in your own records, then the resulting supplementary declarations do not need reporting in your Final Supplementary Declaration. If the software used includes them, you need to tell us. Email [cfspcope@hmrc.gov.uk](mailto:cfspcope@hmrc.gov.uk) (or your HMRC Customer Compliance Manager if you are a large business).

If you use the Customs Handling of Import and Export Freight (CHIEF) system to submit your Final Supplementary Declaration, you summarise your supplementary declarations in box 44. You need to enter your additional information statements and 'FINSD' code in this box but it has a 70 character limit. After you've entered your summary, if you've exceeded this limit, you'll need to send us the data that was over the limit. You should email [cfspcope@hmrc.gov.uk](mailto:cfspcope@hmrc.gov.uk) (or your HMRC Customer Compliance Manager if you are a large business).

## Customs procedure codes (CPCs)

When making your Final Supplementary Declaration, you'll need to use:

- CPC 06 19 090 in CHIEF
- CPC 00 90 97F in the Customs Declaration Service

Find out more about CPCs in the [CHIEF Tariff](#) and in the [CDS Tariff](#).





## Q: How do I access the GVMS System?

A: You can access GVMS through

- 3rd party software
- your own software, by connecting it to HMRC's systems - for more information they should contact **SDSTeam@hmrc.gov.uk**
- you can register for the service at GOV.UK by searching 'Register for the Goods Vehicle Movement Service'

## Q: You have advised me my EORI number or UTR is incorrect. Can you give me my correct reference?

A: Due to data protection reasons we are unable to provide you with this information

[You can check their EORI number on gov.uk.](#) If you are a non VAT registered business you can obtain their EORI number by contacting the EORI helpline

## Q: Does my driver need to report for checks?

A: When you created a GMR using GVMS it included a link that they can use to check if they need to report for checks if you visit that link and enter the GMR it will confirm if checks on arrival are needed.

If the GMR they enter cannot be found they need to contact the declarant who will be able to advise shortly before they are due to arrive at the port



## Q: Progress chasing application?

A: Please allow 30 days for your application to be completed. If you have not received any correspondence for HMRC after 30 days please contact Customs & International Trade helpline – 0300 322 9434 between 9am-8pm Monday – Friday and request to be transferred to the DDA team.

## Q: How do I set up a Direct Debit mandate?

A: Note that there are 2 different ways to do this one for GB/CHIEF and another for NI/CDS. Please follow this link for further information. Please follow the instructions on the following link. <https://www.gov.uk/guidance/set-up-a-direct-debit-for-a-duty-deferment-account>

## Q: How can I amend my guarantee amount?

A: To amend your guarantee amount please follow the following link. <https://www.gov.uk/guidance/cancel-or-amend-your-duty-deferment-account-in-great-britain>

## Q: Do I have an active Duty Deferment Account?

A: To confirm if you have an active Duty Deferment Account please contact Customs & International Trade helpline – 0300 322 9434 between 9am-8pm Monday – Friday and request to be transferred to the DDA team.

## Q: Why is my DAN account showing as suspended on CDS?

A: If you are trying to obtain statements for Postponed VAT Accounting (PVA) your deferment account will be showing as 'suspended' in CDS unless you are using your CDS account and not CHIEF to make declarations. PVA is outside of Deferment. Please follow PVA pages at this link <https://www.gov.uk/guidance/check-when-you-can-account-for-import-vat-on-your-vat-return>

## Q: How do I get a postponed VAT (PVA) statement

A: Please follow this link <https://www.gov.uk/guidance/get-your-postponed-import-vat-statement>



# Customs Declaration FAQ's



## Q: Can I stop/defer my payment?

A: Since July 2020 businesses have the option of requesting a Time to Pay (TTP), if they can demonstrate that they're experiencing severe financial difficulties as a result of COVID-19. The TTP can be agreed without their duty deferment account being suspended or having the guarantee called upon if they meet that criteria. If you require TTP please contact the HMRC Debt management team [eecdvat@hmrc.gov.uk](mailto:eecdvat@hmrc.gov.uk) or call on Customs Duty Telephone number is 0300 322 9482 Excise Duty telephone number 0300 322 9483 or if both use the Customs Duty helpline

## Q: How do I use my DDA when Importing goods to NI?

A: Due to the different guarantee requirements, duty deferment accounts approved for use in Great Britain should not be used in Northern Ireland. If you need a new duty deferment account to use in Northern Ireland when importing goods or releasing goods from an excise warehouse you will need to apply for a [Customs Comprehensive Guarantee](#). If you need to use duty deferment in Great Britain and Northern Ireland, you will need to hold or apply for both types of duty deferment accounts (unless you are using duty deferment through an agent). For Northern Ireland imports you may be able use the [Trader Support Service](#)

## Q: I have a question regarding my PFS1 form?

[A: Please send all queries to ddawaiver@hmrc.gov.uk](mailto:ddawaiver@hmrc.gov.uk)

## Q: I have a question about an entry on my deferment statement?

A: If the entry in question is against your own VAT number please contact the national clearance hub 0300 322 7904; [email nchtechnical@hmrc.gov.uk](mailto:nchtechnical@hmrc.gov.uk)

**If the entry relates to your agents VAT number please contact the Customs & International Trade helpline – 0300 322 9434 between 9am-8pm Monday – Friday and request to be transferred to the DDA team.**



To enable us to improve our service to you we would encourage you to complete the attached feedback report on this event.

Please click [here](#) to access this form.

# TCA Rules of Origin - Supplier Declarations

Preparing for the end of easements



# What are Rules of Origin?

- Rules of Origin determine the '**economic nationality**' of a good. They are a standard part of free trade agreements (FTAs).
- Rules of Origin in the UK-EU Trade and Cooperation Agreement (TCA) ensure that only goods produced in the UK or EU benefit from the zero-tariff agreement.
- Different goods must comply with different rules. Traders must look up the commodity code for their good ([www.gov.uk/trade-tariff](http://www.gov.uk/trade-tariff)) and then refer to the TCA to find the Product Specific Rule which applies.
- Goods which meet the rules can then benefit from 'preferential' (in this case zero) tariffs.



# How to claim preferential (zero) tariffs

- There are two ways in which you can claim **proof of origin**:
  - A **statement on origin** completed by the exporter on a commercial document; or
  - **Importer's knowledge** which is knowledge obtained and held by the importer that the goods are originating.
- Suppliers' declarations sit behind the **proof of origin**. They provide supporting evidence of the originating status (if relevant) of the parts/materials used.



# Suppliers' Declarations

- Suppliers' declarations should be in place at the point of export (but not as part of the customs declaration).
- They are made out by the business supplying goods (or materials that will be incorporated into goods) that are then exported, to provide evidence that the goods meet the relevant Rules of Origin.
- You can include a suppliers' declaration on the invoice for the goods supplied, or on another commercial document.
- Suppliers' declarations can be verified by the customs authorities as part of their checks to ensure goods meet the Rules of Origin.





# Easements

To reduce the administrative burden for UK importers and exporters, there are **two easements in place for the first year of the TCA**:

- Until 31 December 2021, importers moving goods from EU-UK have 175 days from when the goods were imported to submit a full customs declaration and pay any necessary tariffs. This also includes declaring any proof of origin.
- Until 31 December 2021, businesses do not need suppliers' declarations in place at the time the goods are exported, although they must be confident the goods meet the Rules of Origin. The suppliers' declaration will be needed at the point of export from 2022 onwards. [This easement applies to goods moving in both directions.]



# Long Term Suppliers' Declarations

- For goods supplied regularly (and which are expected to have the same originating status), you can use a long-term Suppliers' Declaration
- These are made out on company letterhead and can cover consignments delivered during a period up to a maximum of 2 years.
- The exact wording to use can be found here: <https://www.gov.uk/guidance/using-a-suppliers-declaration-to-support-a-proof-of-origin>



# Remember

- You only need suppliers' declarations for goods that influence the originating status of the final product.
  - If you are a supplier, you may be asked by your customer to provide a suppliers' declaration to show the origin of your goods, or how you processed them.
  - If you are the exporter, you may need to ask your suppliers to provide these declarations to prove the origin of the goods or materials they supply.
  - If you are the exporter and can meet the Rules of Origin through your own manufacturing, you may not need suppliers' declarations.
- Each consignment of goods can have a separate suppliers' declaration, or a long-term suppliers' declaration can be used.
- Traders must keep records to prove origin (e.g., origin statements, invoices and suppliers' declarations) for 4 years.



# When are Supplier Declarations needed?

- There are occasions where manufacture on its own is not enough to meet the Rule of Origin, and suppliers' declarations are needed. For example, if:
  - any materials do not change tariff heading
  - the value of materials is over the specified limit, for example the origin rule may specify a percentage limit of 40% for non-originating materials, and the total value of materials used is 45% of the ex-works price — you will then need suppliers' declarations to cover the value of materials in excess of the limit, that is, 5% of the ex-works price
  - you manufacture using materials at a later stage of production than that specified, for example using bought-in fabric where the origin rule is manufacture from yarn
  - the only processing which you carry out on a product is considered 'insufficient production'



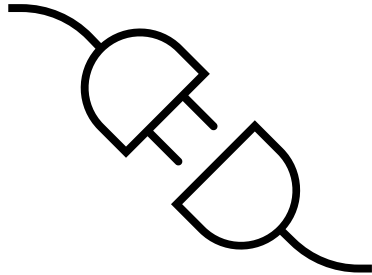
# When are Supplier Declarations not needed?

- If you are a manufacturer either exporting or supplying your goods, there are certain circumstances where a declaration will not be needed:
  - an origin rule may specify that all non-originating materials must change tariff heading (*if during manufacture, all materials change tariff heading then the rule is met without the need for any supplier's declarations*)
  - a percentage rule may specify a limit on the value of non-originating materials (30% or 40%), if the total value of all materials is within this limit, then the rule will be met
  - an origin rule may specify manufacture from materials at a certain stage of production, for example manufacture from yarn, if you manufacture using materials at or before the specified stage (for example yarn or pre yarn) then the rule will be met automatically



# Example: When is a suppliers' declaration required?

Product
Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines; <b>Sparking Plugs</b> (HS 85.11.10).
Rule
<p><b><u>Change in Tariff heading (CTH) OR MaxNOM 50% EXW (Ex-Works Price):</u></b></p> <p>Non-originating inputs used in production of a product must be classified in a different heading of the Harmonised System (4-digit HS code) OR make up less than 50% of the final ex-works price of the product.</p>
Explanation
<p>The MaxNOM 50% rule means that non-originating inputs <b>must not exceed 50% of the ex-works price of the final product</b>. <u>If using this rule, a suppliers' declaration would demonstrate the content of the non-originating parts for this product.</u></p> <p><u>If using the CTH rule, a supplier's declaration will not be required as the inputs have undergone sufficient processing by the manufacturer to change to another tariff heading (4-digit level) and are therefore originating.</u> This would be an example of when a supplier declaration is <b><u>NOT</u></b> required.</p>



# Example: When is a suppliers' declaration required?

Product
Vehicles with both internal combustion piston engine and electric motor as motors for propulsion capable of being charged by plugging to external source of electric power ('plug-in hybrid') (HS 87.03.60)
Rule
<b><u>MaxNOM 45% EXW (Ex Works Price) and battery packs must be originating:</u></b> This is a combination rule. It combines a value-add component and a requirement for an originating part (battery pack under HS 8507).
Explanation
MaxNOM 45% of the Ex Works Price means that any non-originating parts must not exceed 45% of the ex-works price of the car. <b>A suppliers' declaration would demonstrate the content of the non-originating parts for this product.</b>  This rule also requires that the battery pack for the vehicle must be originating.  The battery pack (under HS 85.07) will have its own product specific rule, which needs to be met. <b>This could be demonstrated via suppliers' declaration showing it is originating.</b>



# Suppliers' Declarations and Bilateral Cumulation in the TCA

- Bilateral cumulation allows for materials/parts that are imported or exported from another trading partner to count as originating for the purpose of free trade
- For example, if you import an EU-originating good under preference and use this good in your final product in the UK through bilateral cumulation, you will **not** need a suppliers' declaration for this product.
- Instead, the supporting evidence would be the **statement on origin** or **importer's knowledge**.





# Example: Supplier Declarations Forms

## Suppliers' declarations for products having preferential origin status

I, the undersigned, declare that the goods listed on this document.....(1)  
originate in.....(2) and satisfy the rules of origin governing preferential trade  
with.....(3):

I declare that (4):

- Cumulation applied with.....(name of the country/countries)
- No cumulation applied

I undertake to make available to the Customs authorities any further supporting  
documents they require:

.....(5)  
.....(6)  
.....(7)



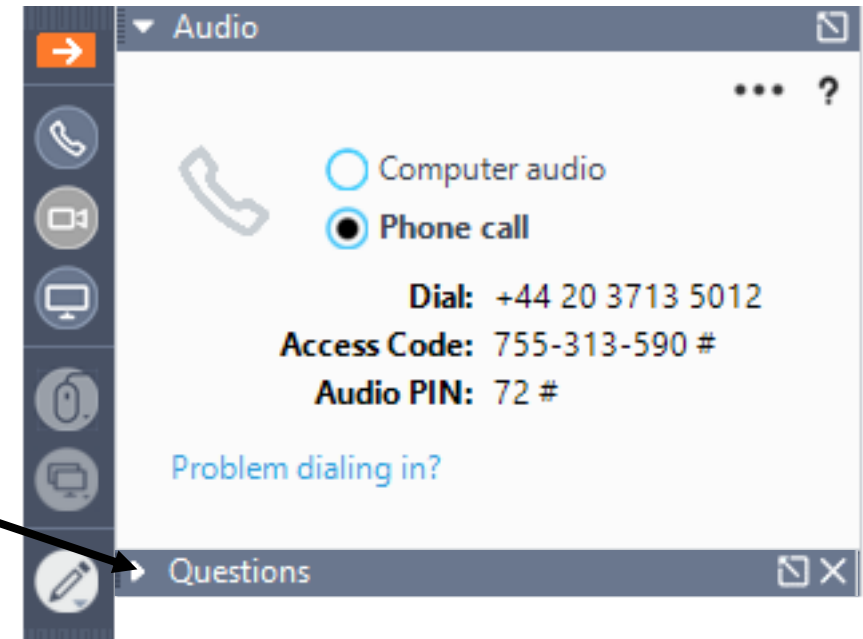
# Useful Links

- Claiming preferential tariff treatment - <https://www.gov.uk/government/publications/rules-of-origin-for-goods-moving-between-the-uk-and-eu/origin-procedures-proving-originating-status-and-claiming-preferential-treatment#claiming-preferential-tariff-treatment>
- Applying for preference using a statement on origin - <https://www.gov.uk/government/publications/rules-of-origin-for-goods-moving-between-the-uk-and-eu/origin-procedures-proving-originating-status-and-claiming-preferential-treatment#applying-for-preference-using-a-statement-on-origin>
- Verification of claims for preferential treatment - <https://www.gov.uk/government/publications/rules-of-origin-for-goods-moving-between-the-uk-and-eu/origin-procedures-proving-originating-status-and-claiming-preferential-treatment#verification>
- Applying for preference using importer's knowledge - <https://www.gov.uk/government/publications/rules-of-origin-for-goods-moving-between-the-uk-and-eu/origin-procedures-proving-originating-status-and-claiming-preferential-treatment#applying-for-preference-using-importers-knowledge>
- Denial of preferential tariff treatment - <https://www.gov.uk/government/publications/rules-of-origin-for-goods-moving-between-the-uk-and-eu/origin-procedures-proving-originating-status-and-claiming-preferential-treatment#denial-of-preferential-tariff-treatment>



# Questions and Answers

Please type your question in the Question box.



# Thank you

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