

CUSTOMS DECLARATIONS FOR GOODS YOU BRING OR RECEIVE INTO THE UK

From 1 January 2021, if you are a UK-based business bringing or receiving goods from the EU, you must complete an import declaration to get your goods through customs.

You can do this yourself, but as completing a customs declaration can be complicated and you will need compatible software to do it, many smaller and medium sized importers typically use a specialist. Please see our guide entitled “Importing goods from the EU to Great Britain from 1 January 2021” if you are thinking of this approach.

For Government advice on using a specialist see: <https://www.gov.uk/guidance/appoint-someone-to-deal-with-customs-on-your-behalf>

HOW TO SUBMIT A CUSTOMS DECLARATION IF YOU ARE DOING IT YOURSELF

Most declarations are submitted electronically through Customs Handling of Import and Export Freight (CHIEF) system. If you are going to do this yourself, rather than appoint an agent, you will need to:

- apply for access to CHIEF
- buy third party software that can submit declarations through CHIEF

To apply for CHIEF see: <https://www.gov.uk/government/publications/import-and-export-request-for-chief-access-c1800>

Use form C1800 to access Customs Handling of Import and Export Freight (CHIEF) and give traders full contact details that need to be linked to their “badge”.

This form is interactive (one that you complete on screen) and you must use Adobe Reader to complete it. Download the latest version of Adobe Reader here: <https://get.adobe.com/reader/?loc=uk>



There are different rules for:

- carrying merchandise in your baggage with a value less than £873
- importing goods by post
- importing multiple low value parcels on one declaration

BRINGING MERCHANDISE TO THE UK

Merchandise in baggage are commercial goods (for trade or business use) where:

- a commercial transport operator does not carry them for you
- you have travelled to the UK carrying goods in your baggage

You can bring goods to the UK in your baggage, but you will need to make a declaration.

From the 1 January you will need to:

- apply for an EORI number starting with GB at least 48 hours before travelling if your business does not have one already
- work out the weight and value of your goods
- check whether your goods are restricted goods
- check whether your goods are alcohol, tobacco or fuel
- obtain any licences or documents needed for importing
- if you're making your own declaration, software that works with CHIEF

To apply for an EORI number see: <https://www.gov.uk/eori>

Most UK businesses that trade with the EU have already been allocated a number.

Guidance on restricted goods can be found at: <https://www.gov.uk/guidance/restricted-goods-merchandise-in-baggage>

MAKING A DECLARATION

Goods you must declare in advance - you or your appointed customs agent must submit a full declaration before you travel to the UK and:

- their value is over £873
- they weigh more than 1,000kg
- they are excise goods
- they need a licence
- they are restricted goods
- they are goods you're putting into another process or claiming relief

You may submit your declaration no more than 5 days before you travel to the UK.

ARRIVING WITH GOODS THAT HAVE NOT BEEN DECLARED IN ADVANCE

If you arrive in the UK with goods that you have not declared in advance, you must go to the 'Goods to Declare' channel or the red point phone in the customs area. You must make a declaration and pay any duties and tax due to a Border Force officer.

GETTING DUTY AND VAT REFUNDS

You may be able to ask for a refund after you've made your declaration if:

- you do not travel
- your goods are lost or destroyed before they reach the UK
- you make a mistake when you work out your duty

To get a refund, you must apply within:

- 3 years of making the over payment of Customs Duty or import VAT
- 12 months for duty you've paid on damaged or defective goods
- 3 years if after making a declaration you did not actually travel

Find out how to claim a refund for Customs Duty and also use this process to claim back your import VAT if you are not registered for VAT here: <https://www.gov.uk/guidance/bringing-merchandise-to-the-uk-in-your-baggage>

If you are VAT registered, you must claim import VAT back on your VAT Return.

WHEN TO SUBMIT

You must normally submit a full declaration at the time the goods enter the UK unless you are putting them into temporary storage.

See: <https://www.gov.uk/guidance/making-a-full-import-declaration>

It is a different process if you're using simplified declarations procedures.

APPLY TO USE SIMPLIFIED DECLARATIONS FOR IMPORTS

To find out about the different simplified declarations for imports and what you need to do to get authorisation to use them, see: <https://www.gov.uk/guidance/using-simplified-declarations-for-imports>

When you make a customs declaration on imports, you may be able to make a simplified declaration when your goods arrive at a UK port or airport.

You can enter the goods to free circulation and special procedures:

- inward processing
- outward processing
- authorised use
- temporary admission
- storage such as customs warehousing

To check whether you can use the simplified declaration procedure see:

<https://www.gov.uk/guidance/making-a-simplified-frontier-declaration>