

BUFDG and HEPA Guide: Imports of Goods from 1 January 2021

(Version 1.3 – 7 January 2021)

This guide has been prepared as a reference point for procurement, purchasing, finance and tax teams within universities when purchasing/importing goods from outside the UK from 1 January 2021.

Updates in this edition

Paragraph	Amendment/Addition
Section 5 Intro	Link added to on line tool: Check if you need to declare goods you bring into or take out of the UK
5.2.2	Link added to Finding commodity codes for imports into or exports out of the UK
5.2.4	Link added to Check what you'll need to get a legally binding decision on a commodity code
5.3.1	Links added to Apply for an Advance Origin Ruling (this applies to GB) and Apply for a Binding Origin Information decision (this applies to Northern Ireland.)
5.3.2 added	Origin of goods being imported into GB from the EU
5.7	This section has been revised and further information added re Import Declarations
5.9	Links added to Bring goods into or through the UK using common and Union transit , Clearing goods entering, leaving or transiting the UK
6.1.2	Link added to Countries that accept ATA Carnets Commentary added re taking vehicles temporarily abroad and use of CPD Carnet
6.1.6	Link added to Import goods to the UK temporarily and to 7.4.4
7.4.4	Section added re General Guarantee Account
Para 7.5 inserted	Links added to How to fill in and submit your VAT Return (VAT Notice 700/12) and Record keeping (VAT Notice 700/21)
Section 8	Has been revised and tidied

8.3	Link added to Notice 725: VAT on movements of goods between Northern Ireland and the EU
8.3.2	The section “Further information about what goods are classed as “at risk”” has been rewritten.
8.7	Link added to Check what you'll need to get a legally binding decision on a commodity code
8.8	Links added to Apply for an Advance Origin Ruling (this applies to GB) and Apply for a Binding Origin Information decision (this applies to Northern Ireland.)
8.9	Link added to Moving goods from a special procedure in one part of the UK to a special procedure in another part of the UK

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1. Introduction

This guide has been prepared as a reference point for procurement, purchasing, finance and tax teams within universities when purchasing/importing goods from outside the UK from 1 January 2021.

The guide is split into the following sections:

- Overview of Main changes ([section 2](#))
- Points to consider when goods are being brought into the UK ([section 3](#))
- Information to be shared or agreed between the University, the Supplier and/or Customs Agent ([section 4](#))
- In-depth look at Some Common Terms and Issues ([section 5](#))
- Instances where Import VAT and/or Duty is not payable ([section 6](#))
- Declaring and Paying Import VAT and Import Duty ([section 7](#))
- Movement of goods to or from Northern Ireland ([section 8](#))
- List of Terms and Acronyms ([section 9](#))

Please note:

- this guide assumes that either the university or its supplier will appoint a customs agent/freight forwarder/import agent who will submit the import entry, usually on behalf of the university. For consistency, we will use the term “customs agent” throughout this guide
- there are some areas where further information is required, or clarification awaited from HMRC. **These areas are highlighted in yellow.**
- links are included to current HMRC guidance where applicable – this may have been updated further when the link is opened
- Great Britain includes England, Scotland and Wales
- the UK includes England, Scotland, Wales and Northern Ireland

If you have any comments regarding the guide, [please contact andrea@bufdg.ac.uk](mailto:andrea@bufdg.ac.uk) or ashley@hepa.ac.uk.

2. Overview of main changes

NB – these tables do NOT cover all changes but are only intended as an overview, and they do not cover reliefs at all.

2.1 Great Britain (England, Scotland and Wales)

<p>31 December 2020: Transition period ends</p>	<p>1 January 2021:</p> <ul style="list-style-type: none"> • Acquisitions from EU countries become imports • Supplies of goods to EU countries become exports • Option to defer full Customs clearance using Supplementary Customs declarations • Use UK Tariff for goods from outside UK • Postponed VAT accounting for imports introduced • Financial guarantees no longer required for Duty deferment accounts (if you have a guarantee waiver) • Binding Tariff Information decisions become ‘Advance Tariff Rulings’ • Low Value Consignment rules change • ESLs no longer required • ‘Dispatches’/export Intrastat returns no longer required • ‘Arrivals’/import Intrastat returns still required 	<p>30 June 2021: Customs deferral period ends</p>	<p>1 July 2021: Full Customs clearance required for any goods from outside the UK</p>	<p>1 January 2022: ‘Arrivals’/import Intrastat returns no longer required</p>
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2.2 Northern Ireland

<p>31 December 2020: Transition period ends</p>	<p>1 January 2021:</p> <ul style="list-style-type: none">• Goods from/to the EU remain 'acquisitions' and 'dispatches'• Intrastat returns ('Arrivals'/imports and 'Dispatches'/exports) and EC Sales Lists are still required• 'XI' EORI numbers introduced for trade with Great Britain and the EU• Import declarations required for goods from Great Britain if deemed 'at risk' of being moved to the EU• No additional processes, paperwork or restrictions apply to moving goods to Great Britain• Use UK Tariff for importing goods from outside the EU• Postponed VAT accounting for imports introduced for goods imported from outside the EU• Financial guarantees for duty deferment accounts still required• Binding Tariff Information decisions remain for Northern Ireland• Low Value Consignment rules change
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3. Points to consider before goods are brought into the UK

Before an order is placed, ideally the following should have been considered:

1. **Which entity will be the importer of record?** The “importer of record” is the entity named on Custom entries and is legally responsible for the payment of import VAT and/or Import Duty. Usually this will be the university, but it may be a subsidiary of the university or even the supplier.
2. **Is the university intending to use the supplier’s customs agent or its own customs agent?** This will need to be communicated to the supplier.
3. **Are the goods being returned to the UK** after, for example, a field trip or research project, being on loan to a third party or after process or repair? If so, please read the section: [Temporary Imports and Exports](#).
4. **Are the goods being used for a specialist purpose such as medical research or is an item subject to import VAT or duty reliefs?** If so, please read the section: [Qualifying Items and Use, and Import VAT and Import Duty relief](#).
5. **What Commodity Code will apply to the goods** – this determines the amount of Import VAT and Import Duty payable? Please read the section: [Commodity Code](#).
6. **What INCOTERMS will apply to the movement of the goods?** INCOTERMS indicate where title passes in the goods, who is responsible for delivery to where, who has the insurance risk and who is responsible for import. Please read the section: [INCOTERMS](#).
7. **Are the goods subject to any [import licences](#)?**
8. **Which option does the university intend to use to pay import VAT and import duty?** See [Declaring and Paying Import VAT and Import Duty](#).
9. **Does the movement of goods begin or end in Northern Ireland?** If so, see [Movement of goods to or from Northern Ireland](#).
10. **Is the whole value of the order below £135?** If so, see [Low Value Consignments - £135/€150](#).

4. Information shared/agreed between the University, Supplier and/or Customs Agent

Communication between the university, supplier and customs agent is key to ensure that goods are not held up at the point of entry into the UK. This is a list of key information that is required – other information may also be required:

- [EORI number](#) of the university
- The [Commodity Code](#) that is being used
- If relief from Import VAT and/or Import Duty applies, the Customs agent should use [the correct Customs Procedure Code](#) and you may need to provide an [Import VAT Relief Certificate](#) and [NIRU Certificate](#)
- You may also need to provide [import license certificates](#)
- If preferential duty rates apply because of the country where the goods originate from, the supplier will need to provide evidence to the university of the [Country of Origin](#) of the goods
- [INCOTERMS](#) that will apply to the movement of the goods
- You will need to advise the customs agent how the university intends [to declare and pay Import VAT and Import Duty](#)
- Once the goods have entered the UK, the Customs agent and/or Supplier will need to provide the following to the university. You must retain these documents for 6 years:
 - airway bill/bill of lading,
 - C88 (official Customs evidence),
 - delivery note,
 - commercial invoice
 - and any other relevant information (such as evidence of Country of Origin)

5. In-depth look at some Common Terms and Issues

When importing goods it is the legal responsibility of the importer of record, i.e. the university, to ensure the import declaration is correct.

To check whether an import declaration is required, use this simple online tool: [Check if you need to declare goods you bring into or take out of the UK](#).

Universities usually appoint customs agents to prepare import declarations on their behalf, but it is important that you check certain key pieces of information, especially for large value imports.

These key pieces of information are:

- The Commodity Code used
- The basis of the Value (which is influenced by the INCOTERMS)
- Whether any relief applies to the import

These areas and other important terms are explored in the following sections.

5.1 EORI Numbers

Economic Operators Registration and Identification numbers (“EORI” numbers) are identification numbers used in all customs procedures when exchanging information with Customs administrations.

You need to check that the university and all subsidiaries that import or export goods have a EORI number beginning with “GB”. Please note that members of a VAT group all need separate EORI numbers.

The format of an EORI number is “GB 123 4567 89 000”. The 123 4567 89 will be the UK VAT registration number and, for VAT group members, the 000 will usually be the number shown on the VAT Group Registration Certificate issued by HMRC.

Find out [how to apply for an EORI number here](#). To [apply for a EORI number for a VAT Group member complete this form](#) – you will note that there is a box to tick to indicate if the entity is a member of a VAT Group registration. HMRC will then contact you.

5.1.1 EORI numbers and Northern Ireland

Any business established in Northern Ireland or Great Britain that moves goods to and from Northern Ireland will need a “GB” EORI number AND an EORI number beginning “XI”. HMRC are due to automatically issue XI EORI numbers in mid-December 2020 to businesses that registered with the Trader Support Service by 23 November 2020.

The guidance [Get an EORI number](#), includes clarification on how to get a EORI number beginning XI - we understand that GB universities will need an XI EORI number to use the Trader Support Service when moving goods from GB to Northern Ireland.

5.2 Commodity Code

These may also be referred to as:

- Harmonised System Codes (HS Codes) = first 6 digits of a Commodity Code, used worldwide.
- Tariff Headings / Codes
- CN or Classification Codes

The UK Commodity Code is a 10-digit number used to classify goods at the point of entry into the UK. It is used to determine the import VAT and duty payable. (The Commodity code used for exports is 8 digits long.)

Until 31 December 2020 the [UK will continue to use the EU Commodity Codes](#).

From 1 January 2021 the [UK will use the UK Tariff](#)

Please note that the UK Tariff currently shows duty rates only. The UK is agreeing Free Trade Agreements (FTA) with various countries, so the duty rate shown may be reduced if preferential rates are given to a particular country. **But in the meantime, you can use the percentage shown in the “UK Global Tariff” column of the UK tariff to budget for the highest likely level of duty.**

The UK Tariff does not currently show any restrictions on imports (e.g. need for an import license, anti-dumping duty, etc.) so it is sensible to check the EU Tariff as well for any likely restrictions that may apply.

5.2.1 Northern Ireland and the UK Tariff

We understand that [the UK Tariff](#) will be used for imports of goods from outside the EU - unless goods are considered “[at risk](#)” of moving to the EU.

5.2.2 How to find a Commodity Code

Customs agents, suppliers and advisors may be able to help, but the legal liability for applying the correct commodity code sits with the entity whose name is on the import documentation (“the importer of record”).

It is important that, especially for large value items or items you import regularly, that you are satisfied the commodity code is correct. The screenshots below explain how a Commodity Code can be checked in the UK Tariff.

[Finding commodity codes for imports into or exports out of the UK](#) has been updated and is worth referring to if you are having difficulties identifying a Commodity Code. It includes a link to guidance on a variety of goods that are hard to classify, including:

- [audio and video equipment](#)

- [computers and software](#)
- [herbal medicines, supplements and tonics](#)
- [monitors](#)
- [organic chemicals](#)
- [pharmaceutical products](#)
- [placebos and comparators](#)
- [plastics](#)

5.2.3 How to find or check a Commodity Code in the UK Tariff

1. Contact the supplier of the goods and ask them for the Commodity Code. If the HS Code is provided this will consist of 6 digits, which will be the start of the UK Commodity Code.
2. You should always [check the Commodity Code given using the Check UK Trade Tariffs service](#), especially for purchases of a significant value. You will see this screen:

Check UK trade tariffs from 1 January 2021

Use this service to check the UK Global Tariff that will apply to goods you import from 1 January 2021. You can also check the difference between what you pay now and what you'll pay from 1 January 2021.

The UK Global Tariff will apply to all goods you import from 1 January 2021 unless an exception applies. For example, the goods you're importing:

- are from a developing country that pays less or no duty because it's part of the [Generalised Scheme of Preferences](#)
- are from a country that has a [trade agreement with the UK](#)
- have a relief or [tariff suspension](#) that's operated by the UK

It will replace the [current common external tariff](#).

[Start now >](#)

What you need to know

To use this service you need either the commodity code or description of your product.

If you're not sure how to classify your goods, check how to [find the right commodity code](#).

3. Click on "Start now". You will then see the screen below. Type either a description of the goods or the Commodity Code (or a part of the commodity code) into the search bar and press return, to see the various options available. NB The "UK Global Tariff" is the duty rate that will be paid on or after 1 January 2021.

This tool illustrates the UKGT's applied rates only. It does not cover other import duties or measures, including anti-dumping, countervailing or safeguards duties, or any other form of restrictions on imports.

radioactive isotope Show commodities

If you need help finding your commodity code you can use the [trade tariff tool](#).

Commodity	Description	Common External Tariff	UK Global Tariff	Change
2844 40 20	Artificial radioactive isotopes	0.0%	0.0%	No change
2844 40 30	Compounds of artificial radioactive isotopes	0.0%	0.0%	No change
2844 40 80	Radioactive elements, isotopes and compounds (excl. subheading 2844.10, 2844.20, 2844.30 and 2844.40.10 to 2844.40.30); alloys, dispersions incl. cermets, ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues (excl. of uranium derived from U 233)	0.0%	0.0%	No change
7205 21 00	Powders, of alloy steel (excl. powders of ferro-alloys and radioactive iron powders "isotopes")	0.0%	0.0%	No change
7205 29 00	Powders, of pig iron, spiegeleisen, iron or non-alloy steel (excl. powders of ferro-alloys and radioactive iron powders "isotopes")	0.0%	0.0%	No change

Showing 1 to 5 of 5 commodities

1

search for your product.

This tool illustrates the UKGT's applied rates only. It does not cover other import duties or measures, including anti-dumping, countervailing or safeguards duties, or any other form of restrictions on imports.

284440 Show commodities

If you need help finding your commodity code you can use the [trade tariff tool](#).

Commodity	Description	Common External Tariff	UK Global Tariff	Change
2844 40 10	Uranium derived from U 233 and its compounds; alloys, dispersions incl. cermets, ceramic products and mixtures containing uranium derived from U 233 or compounds of these products	0.0%	0.0%	No change
2844 40 20	Artificial radioactive isotopes	0.0%	0.0%	No change
2844 40 30	Compounds of artificial radioactive isotopes	0.0%	0.0%	No change
2844 40 80	Radioactive elements, isotopes and compounds (excl. subheading 2844.10, 2844.20, 2844.30 and 2844.40.10 to 2844.40.30); alloys, dispersions incl. cermets, ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues (excl. of uranium derived from U 233)	0.0%	0.0%	No change

Showing 1 to 4 of 4 commodities

1

- The [EU Tariff](#) currently provides more information than the UK Tariff. If you use the search function, a list of other possibilities, including your term, appears and you then click on the options to drill down.

Search results for 'radioactive isotope'

Other results containing the term 'radioactive isotope'

Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	28				
Notes					
Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products	28	44			

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Commodity information for 2844401000

This tariff is for 21 October 2020 [Change date](#)

Section VI: Products of the chemical or allied industries					
L Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	28				
L Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products	28	44			
L Radioactive elements and isotopes and compounds other than those of subheading 2844 10, 2844 20 or 2844 30: alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	28	44	40	00	00
L Uranium derived from U 233 and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures and compounds derived from U 233 or compounds of this product	28	44	40	10	00
Changes					

- [Overview](#)
- [Import](#)
- [Export](#)

This information is for 21 October 2020.

<p>Import</p> <p>The commodity code for importing is 2844401000.</p> <p>Goods are subject to VAT standard rate (20.00 %).</p> <p>Importing from outside the EU is subject to a third country duty of 0.00 % unless subject to other measures.</p> <p>Import measures and restrictions for specific countries can be found under the import tab.</p>	<p>Export</p> <p>The commodity code for exporting and intrastat reporting is 28444010.</p> <p>You may need to apply for a licence from the Export Control Organisation (ECO) as your goods may be controlled under the Export Control Order 2008.</p> <p>Export measures and restrictions for specific countries can be found under the export tab.</p>
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Footnotes

Code	Description
05002	Export Control Organisation
	For further information concerning export prohibitions and restrictions for this commodity, please contact:
	Export Control Organisation
	Department for International Trade

- Click on the import tab, find the country the goods originate from, and see if any special measures/restrictions are in place.

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Commodity information for 2844401000

This tariff is for 21 October 2020 [Change date](#)

Section VI: Products of the chemical or allied industries

- L [Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes](#) 28
- L [Radioactive chemical elements and radioactive isotopes \(including the fissile or fertile chemical elements and isotopes\) and their compounds; mixtures and residues containing these products](#) 28 44
- L [Radioactive elements and isotopes and compounds other than those of subheading 2844 10, 2844 20 or 2844 30; alloys, dispersions \(including cermet\), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues](#) 28 44 40 00 00
- L [Uranium derived from U 233 and its compounds; alloys, dispersions \(including cermet\), ceramic products and mixtures and compounds derived from U 233 or compounds of this product](#) 28 44 40 10 00

[Changes](#)

Overview **Import** Export

Import measures and restrictions

This information is for 21 October 2020.

Trade between the UK and

[▶ What are the main types of tariffs and charges](#)

Measures for all countries

Country	Measure	Value	Conditions that apply	Exclusions	Legal base	Start date (End date)	Footnotes
▶ All countries (1011)	VAT standard rate	20.00 %				04/01/2011	03020
▶ All countries (1011)	Third country duty	0.00 %			R3115/94	01/01/1995	
▶ CARIFORUM (1033)	Tariff preference	0.00 %		Haiti	D0805/08	29/12/2008	
▶ EU Switzerland agreement; re imported goods (1007)	Tariff preference	0.00 %	Conditions		R2840/72	01/01/2007	CD500
▶ Eastern and Southern Africa States (1034)	Tariff preference	0.00 %			D0196/12	14/05/2012	
▶ Economic Partnership Agreements (1032)	Tariff preference	0.00 %			R1076/16	28/07/2016	
▶ European Economic Area (2012)	Tariff preference	0.00 %	Conditions		D0001/94	01/07/2007	CD303
▶ GSP (R 12/978) Annex IV (2005)	Tariff preference	0.00 %			R0978/12	01/01/2014	
▶ OCTs (Overseas Countries and Territories) (2080)	Tariff preference	0.00 %			D0755/13	01/01/2014	
▶ SADC EPA (1035)	Tariff preference	0.00 %			D1623/16	10/10/2016	
▶ All countries (1011)	Suspension - goods for certain categories of ships, boats and other vessels and for drilling or production platforms	0.00 %	Conditions		R2658/87	01/07/2016	Footnotes
▶ All countries (1011)	Import control		Conditions	Iran, Islamic Republic of	R0267/12	03/04/2017	Footnotes
▶ All countries (1011)	Import control - waste		Conditions		R1013/06	18/08/2016	Footnotes
Algeria (DZ)	Tariff preference	0.00 %			D0690/05	01/09/2005	
Cameroon (CM)	Tariff preference	0.00 %			D0152/09	04/08/2014	

5.2.4 “Binding” Tariff rulings from HMRC

It is possible to obtain a “non-binding” or “binding” ruling from HMRC as to the correct commodity code to use – non-binding takes a few days to obtain but cannot be relied upon; binding tariff rulings take a few weeks but can be relied upon as legally binding decisions.

[Apply for a Binding Tariff Information decision \(Notice 600\)](#) sets out the current system for applying for a legally binding decision.

HMRC has issued the guidance [Changes to legal rulings for the classification of goods from 1 January 2021](#), which explains that post 1 January 2021, “Binding Tariff Information Decisions” will become “Advance Tariff rulings” (except in Northern Ireland where you still need to apply for a Binding Tariff Information decision).

From 1 January 2021, in order to apply for an Advance Tariff Ruling and Binding Tariff Information decision you will need:

- For Great Britain:
 - have an EORI number that starts with GB
 - be able to provide brochures, manuals, photographs and samples of your goods where appropriate
 - intend to import into or export from Great Britain
 - have a Government Gateway user ID and password
- For Northern Ireland:
 - have an EORI number that starts XI
 - be able to provide brochures, manuals, photographs and samples of your goods where appropriate
 - intend to import into or export from Northern Ireland or any EU member states, if you’re established in Northern Ireland

[Check what you'll need to get a legally binding decision on a commodity code](#) provides separate links to apply for a ruling for Great Britain and Northern Ireland.

5.2.5 Unassembled items

If unassembled parts are imported, on the basis that the item will be assembled after the goods have cleared Customs, the Commodity code for the assembled item can usually be used. For example, if parts are imported to be assembled into a bicycle, it is not necessary to use the commodity code for tyres, handlebars, seats, etc; the commodity code for a bicycle could be used for all items.

5.3 Country of Origin and Preferential Duty rates

The Country of Origin is important because preferential duty rates may apply to goods originating from a particular country. The country the goods are sent from might not necessarily be the country they originate from. HMRC consider two main categories to determine origin:

- goods wholly obtained or produced in a single country
- goods whose production involved materials from more than one country

Your supplier will need to provide you with evidence of origin. This can be in the form of a **Certificate of Origin** (“CO”) or by the inclusion of a declaration or statement on any sales invoice.

HMRC has issued the following guidance regarding preferential duty rates on the importation of goods into the UK and how you check and evidence that they apply:

- [Import and export goods using preference agreements](#) this sets out the steps you need to follow:
 - Check if there’s an agreement
 - Check if your goods are covered by the agreement
 - Check your goods meet the rules of origin
 - Information to include on your import or export declaration
 - Records you must keep
- [Check your goods meet the rules of origin](#) this sets out the rules to establish the country of origin of imported and exported goods and to help identify those which qualify for lower or nil Customs Duty
- [Get proof of origin for your goods](#) this outlines the evidence that will be acceptable to HMRC to prove origin of goods
- [Use the Generalised Scheme of Preferences to import and export goods](#) this provides more information regarding the Generalised Scheme of Preferences countries
- [Check your goods meet the Generalised Scheme of Preference rules of origin](#) provides details of the goods that may qualify for preferential duty rates

5.3.1 Changes to legal rulings for the origin of goods from 1 January 2021

HMRC has issued new guidance entitled [Changes to legal rulings for the origin of goods from 1 January 2021](#).

This sets out:

- what the rules are from 1 January 2021 (including the difference between GB and Northern Ireland)
- what to do if you have an existing Binding Origin Information (BOI) decision
- the differences between applying for a BOI pre and post 1 January 2021

Guidance has now been issued on how to

- [Apply for an Advance Origin Ruling.](#) This applies to GB.
- [Apply for a Binding Origin Information decision.](#) This applies to Northern Ireland.

5.3.2 Origin of goods being imported into GB from the EU

From 1 January, if your goods originate in the EU you will need to hold evidence of the origin of the goods.

It is hoped that more clarification will be provided by HMRC but in the meantime, please refer to [Claiming preferential rates of duty between the UK and EU.](#)

5.4 Import Licences and Certificates

You may need to get a licence or certificate to import some types of goods. These categories are: (further [information on import licences and certificates on GOV.UK](#))

- Animals, plants, and agricultural products
- Wood and wood products
- Medicine, tissues, and cells for human application
- Chemicals and waste
- Guns, weapons, and goods that could be used for torture or capital punishment.

5.5 Valuation of goods for Import Duty and Import VAT purposes

Please [read this section in conjunction with the section 5.6 on INCOTERMS.](#)

The valuation of goods is important as it determines the amount of duty and VAT paid, both of which are usually irrecoverable - so are a cost to the university.

Customs duty Value used to calculate import duty is:

Cost of Goods + Insurance + Freight

Import VAT is calculated based on:

Customs duty Value + duty paid/payable

There are several methods that are used to calculate the Customs value. These are not optional. You start at Method 1 and if that does not apply consider Method 2; if that does not apply consider Method 3, etc. Method 1 will be applicable in the majority of cases. Once you have found a Method that applies do not go any further!

- Method 1 – value of transaction – therefore price paid to supplier
- Method 2 & 3 – value of identical (2) or similar (3) goods sold at or about same time

- Methods 4 & 5 – constructed (4) or deconstructed (5) prices
- Method 6 – fallback method – ‘fair and reasonable’

Further information can be found in [HMRC Notice 252 : valuation of imported goods for customs purposes, VAT and trade statistics](#).

5.6 INCOTERMS

Please [read this section in conjunction with section 5.5 on valuation](#).

INCOTERMS are important as they determine if any costs need to be added to the price paid for the goods, when arriving at the value for import duty or VAT.

INCOTERMS determine:

- Where title passes
- Who is responsible for delivery to where
- Who has the insurance risk*
- Who is responsible for import

(*Please note that it may be necessary for the university to take out additional insurance cover, especially for high value items.)

The most common INCOTERMS are:

- Ex-works (EXW)– customer collects, and title passes at supplier’s premises
- Free on Board (FOB) / Free Carriage (FCA) - supplier delivers to nominated port in their country (e.g., FOB Shanghai)
- Cost, insurance, and freight (CIF) - supplier pays for delivery to a port in UK
- Deliver at Place (DAP)– supplier delivers door to door, but customer clears Customs
- Deliver Duty Paid (DDP) – supplier does everything

Ex-works should be avoided, as title passing in the country of supply can lead to tax issues, such as the need to register for VAT/GST in that country.

The preferred options are Deliver at Place or Deliver Duty Paid. However, DDP indicates that the shipper will carry out the Customs Clearance and be the Importer of Record so will pay import duty and import VAT. Often, neither the supplier nor their agent appreciates this and universities have indicated that confusion and delay often arises when the goods arrive at the UK port, etc. So if a supplier or their agent quotes DDP, it is worth double checking they appreciate what this means.

5.7 Import Declarations - HMRC guidance

HMRC have issued/updated a number of guidance notes on the various import declarations that need to be submitted when goods enter the UK. Your Customs agent will usually complete the declaration for you, but these guides are useful in that they set out the information that is needed and timing.

5.7.1 Entry Summary Declarations (ENS)

Before goods arrive in the UK, your carrier will need to submit an **Entry Summary Declarations (ENS)**. At the moment these are only required for imports from outside the EU, but from 1 July 2021, ENSs will also be required on the import of goods from the EU. A list of the information that will be needed for these declarations can be found in [Making an entry summary declaration](#). There are then various options set-out below.

5.7.2 Full import declarations

This is where you submit a full import declaration on the arrival of the goods in GB (for all imports) or Northern Ireland (for imports outside the EU).

[Making a full import declaration](#) summarises what actions needs to be taken before and once the goods arrive. This option needs to be used for the import of [controlled](#) goods from the EU and rest of the world. (Import duty and VAT can be paid on the arrival of the goods or import duty paid on the arrival of the goods and then postponed VAT accounting used to pay import VAT via the VAT return.)

5.7.3 Using simplified procedures

Imports from the rest of the world into the UK - use simplified procedures for goods (that are not controlled)

1. You must be [authorised to use simplified procedures](#).
2. [Making a simplified frontier declaration](#) explains what information is required when the goods arrive in the UK.
3. A supplementary import declaration then needs to be submitted by the fourth working day of the month following the submission of the simplified frontier declaration. [Making an import supplementary declaration](#) explains what information is required.
4. Payment will be taken from your deferment account on the 15th day of the following month.
5. You'll need to submit a final supplementary declaration by the end of the month following the submission of your supplementary declaration. [Making a final supplementary declaration](#) provides further information.
6. If using the supplementary declaration option, additional information needs to be kept in your own records. Further information on this can be found in [Making an import declaration in your records](#).

Import into GB from the EU between 1 January 2021 and 30 June 2021 – using delayed declarations for goods (that are not controlled)

This short guidance [Delaying declarations for EU goods brought into Great Britain](#) summarises the action that needs to be taken if you have decided to use the simplified declaration option and **not** to submit full import entries on the arrival of **goods from the EU**. But as a quick guide:

- No declaration is required on the arrival of the goods in Great Britain
- Within 6 months or by 30 June 2021 a delayed supplementary import declaration needs to be submitted. [Making a delayed supplementary import declaration](#) sets out how and when to make the delayed supplementary declarations (within 6 months of the goods entering GB). If you miss the 6 months deadline, please refer to [Making a late supplementary declaration](#).
- You'll also need to complete a [final supplementary declaration](#).
- You need to keep records. [Making an import declaration in your records without authorisation](#) is an option that is only available to 30 June 2021 for the import of goods from the EU. This sets out what information you need to keep in your records.

NB Universities in Northern Ireland will continue to pay acquisition tax on the arrival of goods from the EU.

5.8 Common Transit Convention and New Computerised Transit System (NCTS)

The Common Transit Convention allows traders to:

- move goods more quickly because customs declarations are only required at their final destination, and not at each multiple border crossing
- only pay customs duties when the goods reach their final destination
- complete some customs procedures away from the border

The Great Britain and Northern Ireland NCTS services will operate with separate country codes:

- Great Britain NCTS will keep its country prefix GB
- Northern Ireland NCTS will use the prefix XI

It is clear that some form of guarantee will be required when using common and Union transit

- an individual guarantee (for 3 or less movements per annum), or
- a customs comprehensive guarantee (for more than 3 movements per annum)

More details of when and what guarantees are still required are set out in [Check if you need a customs guarantee](#)

Details on how to get either form of guarantee in place are set out in these documents

- [Get a guarantor for your customs comprehensive guarantee](#)
- [Get an individual guarantee to cover customs debts](#)

5.9 Union Transit and Common Transit

Union Transit (UT) is a customs procedure that allows goods not in free circulation, non-Union goods, to move within the UK or EU, while customs duties or other charges are suspended. Common Transit extends the UT procedure to both Union and non-Union status goods moving to, from, through or between the countries that have signed the Common Transit Convention.

An overview can be found in this document: [Moving your goods to common or EU transit countries](#)

HMRC has issued a number of guides of further guides on this. Please note that the rules appear to be different for GB and Northern Ireland. (See [8.10 New Computerised Transit System \(NCTS\)](#))

- [Get your business ready to move goods to the common or EU countries](#)
- [Check if you can use transit to move goods to the EU and common transit countries](#)
- [Planning your route before moving goods using transit](#)
- [Bring goods into or through the UK using common and Union transit ,](#)
- [Clearing goods entering, leaving or transiting the UK](#)
- [Starting and ending transit movements in Northern Ireland using common and Union transit](#)

This [Newsletter](#) sets out the exchange rates that should be used when setting up Common and Union Transit guarantee.

6. Instances where Import VAT and/or Duty is not payable

6.1 Temporary Imports and Exports

Most imports will be of new goods. At the point that the import declaration is completed and import duty and VAT paid, the goods are in “free circulation”. Goods are also in free circulation when they originate from the UK.

However, universities often send goods out of the UK and reimport them, for example after:

- use on field trips
- use in research projects
- repair or servicing
- exhibition
- loan to a third party

It is important that you establish if an item is being reimported, to avoid incurring unnecessary import VAT and duty costs.

Alternatively, you may import goods temporarily, for example, when on loan from a third party or for exhibition, that will be subsequently exported.

6.1.1. Reliefs available

The following reliefs are available at the point that the goods are reimported or imported with the intention that they will be exported. (There are others, but these are the most common ones used in the HE sector.) Please note that these reliefs may require advanced authorisation and/or some form of financial guarantee being in place with HMRC before use. The ones that are most relevant to universities are:

- Returned Goods Relief
- Outward Processing Relief
- Inward Processing Relief
- Temporary Admission
- Merchandise in Baggage

Information on these reliefs can be found below.

6.1.2 ATA Carnets and CPD Carnets

ATA Carnet, known as a “passport for goods” is an international customs and temporary export-import document. It is used to clear customs in 87 countries and territories without paying duties and import taxes on goods that will be re-exported within 12 months.

So, where you send goods overseas, and especially in instances where there is no third party in the country of destination to act as importer, such as field trips or research projects, ATA

Carnet may be necessary. HMRC's Guidance [How to use your ATA Carnet](#) provides an overview. HMRC has updates the list of [Countries that accept ATA Carnets](#).

[Local Chambers of Commerce can advise further](#), as they are the designated issuing bodies for these, rather than HMRC.

Please note that ATA Carnets are usually be processed at the port. However, from 1 January 2021, if you're moving goods with an ATA Carnet through various ports you will need to go to a government inland border facility to process your ATA Carnet. See these guides for further information

- [Moving goods through the Port of Dover and Eurotunnel with an ATA Carnet](#)
- [Moving goods through the Port of Holyhead with an ATA Carnet](#)

A CPD Carnet, (Carnet de Passages en Douane) lets you temporarily take your UK registered vehicle into certain countries. See [the CPD Carnet guidance](#). This means you:

- do not pay the import duties in the country you drive through or temporarily stay in
- agree to obey the laws and regulations of that country and the conditions of temporary admission
- You cannot use it as an import document for example, if you're emigrating and taking your car with you.

If university vehicles are being taken overseas (e.g. for research or field trips) it will be worth checking if a CPD Carnet is required. The notice does say that they are not required for "commercial deliveries" or "demonstrations or exhibitions".

6.1.3 Returned Goods Relief

Examples of use: Goods returned after being on exhibition or loan, or after use in a field trip or research project.

Returned Goods Relief applies where the goods are of UK origin or have been in free circulation and have been exported from the UK. No import duty or VAT will be payable provided that the following conditions are met:

- The goods need to be reimported within **3 years** of export
- However, goods that are in an EU Member State on 31 December 2020, will qualify for relief if they are reimported from an EU Member State by 31 December 2021, even if the 3-year time limit for reimportation has expired.
- For VAT relief, the re-importer must be the exporter (i.e. the university must be the named exporter of the goods and the importer of them)
- Ideally, the import declaration needs to be linked to export declaration, by quoting the export declaration reference on the import declaration

- When the customs agent completes the import declaration, it should use the correct Customs Procedure Code (CPC)

No formal authorisation is required from HMRC to use Returned Goods Relief, but this is a relief that HMRC tend to monitor closely and check thoroughly on visits to ensure that the conditions have been met.

6.1.4 Outward Processing Relief

Example of use: goods being returned to the UK following repair or service.

Outward Processing Relief applies where the goods are of UK origin or have been in free circulation and have been exported from the UK for processing. Import VAT and duty will only be payable on the “added value” of the goods, usually the cost of the repair or service, provided that the following conditions are met:

- The university is authorised to use the scheme (NB you can use this relief 3 times per year **across the whole university** without authorisation). [HMRC provide further information on how to apply for authorisation.](#)
- The authorisation being used is not out of date. An authorisation usually lasts for up to 5 years. If you use an outdated authorisation, HMRC will not always backdate it and will charge Import Duty and VAT based on the total value of the item – not just the repair or service charges.
- There is a full audit trail that links the import declaration to the previous export declaration, ideally by quoting the export declaration reference on the import declaration
- When the customs agent completes the import declaration, it should use the correct Customs Procedure Code (CPC)
- Liaise with your Customs agent to establish if INFs are needed: see [Report goods exported to the EU using inward or outward processing.](#)

6.1.5 Inward Processing Relief

Example of use: goods coming into the UK for process or repair

Inward Processing Relief applies where the goods are being imported into the UK for process or repair and are then being re-exported. No import duty or VAT will be payable provided that the following conditions are met:

- The university is authorised to use the scheme (NB you can use this relief 3 times per year **across the whole university** without authorisation). [Further information on how to apply for authorisation can be found here](#)
- The authorisation being used is not out of date. An authorisation usually lasts for up to 5 years. If you use an outdated authorisation, HMRC will not always backdate it and will charge Import Duty and VAT based on the value of the goods

- A customs guarantee will be required; see [Check if you need a customs guarantee](#)
- There is a full audit trail that links the import to the subsequent export declaration, ideally by quoting the import declaration reference on the export declaration
- When the customs agent completes the import declaration, it should use the correct Customs Procedure Code (CPC)
- Liaise with your Customs agent to establish if INF's are needed: see [Report goods exported to the EU using inward or outward processing](#).

6.1.6 Temporary Admission

Temporary Admission applies where certain goods are imported temporarily and returned unaltered, for example:

- samples
- professional equipment
- items for auction
- exhibition goods
- demonstration goods

This HMRC document includes [a full list of items eligible for Temporary Admission relief](#).

A formal authorisation is not needed from 1 January 2021 for **Great Britain**, but you will still need:

- A full audit trail that links the import declaration to the export declaration, by quoting the import declaration reference on the export declaration
- A customs guarantee; see [Check if you need a customs guarantee](#) and also [7.4.4 General Guarantee Account](#)
- When the customs agent completes the import declaration, it should use the correct Customs Procedure Code (CPC)

The Guidance note [Apply to import goods temporarily to the UK](#) has been updated. This sets out who can apply to use Temporary Admission and includes links to the form that needs to be completed. Separate authorisations are needed if you intend to use Temporary admission relief for imports into Great Britain and Northern Ireland.

[Import goods to the UK temporarily](#) provides details of the different time limits that apply for certain items. Most are not relevant to universities, but there is a limit of 6 months for "*Goods used for tests, experiments or demonstrations without financial gain*".

6.1.7 Merchandise in Baggage

This is where goods are carried in, for example, the hand luggage of a member of staff.

There is different guidance on [taking merchandise from the UK in your baggage](#) and [bringing merchandise to the UK in your baggage](#).

Travelers need to make declarations ahead of travel and care needs to be taken if the goods are restricted goods or whether licenses or document are needed for reimporting them.

6.1.8 Reliefs and Northern Ireland

Please [see section 8.8 on reliefs in Northern Ireland](#).

6.2 Qualifying Items and Use, and Import VAT and Import Duty relief

HMRC have issued various guidance notes regarding claiming relief on Import Duty and Import VAT when the goods are qualifying items and are imported for medical or scientific research, or educational purposes. The reliefs are summarised in this table. Please click on the title link in each row for further information. [United Kingdom Customs Tariff: Reliefs from Import Duty](#) is also a useful document. More information can be found regarding Customs Procedure Codes (CPC), Import VAT Relief Certificates and National Imports Relief Unit (NIRU) Certificates in the sections below the table:

What?	Imported by	Import Duty Relief?	Import VAT Relief?	NIRU Cert	VAT Cert	CPC
<u>animals for scientific research</u>	public establishment involved in education or scientific research, including:... university medical schools, polytechnics, and similar establishments	Yes	N (unless donated)	No	If donated, need to provide evidence	Need to use one of the CPC codes listed in the guidance
<u>blood grouping, tissue typing and therapeutic substances</u>	research laboratories of research councils and similar bodies; medical schools	Yes	Yes or VAT exempt	No if public body	Not necessary, provided correct CPC code used	Need to use one of the CPC codes listed in the guidance
<u>donated medical equipment</u>	medical research institution, including charities that support medical research	Yes	Yes (but manufacturer cannot donate the goods)	Yes	Use VAT Cert Q	Need to use one of the CPC codes listed in the guidance

<u>goods for testing</u>	Relief can be claimed by any person importing goods for testing, analysis or examination	Yes	Yes	Yes	Yes	Need to use one of the CPC codes listed in the guidance	Not necessary, provided correct CPC code used
<u>miscellaneous documents and related articles</u>	Relief can be claimed on articles which are of: an educational nature, a scientific nature, or a cultural nature	Yes	Yes	No	No	Need to use one of the CPC codes listed in the guidance	Not necessary, provided correct CPC code used
<u>museum and gallery exhibits (for permanent import only, must be donated or purchased form a private person or not in the course of business)</u>	Museums or galleries	Yes	Yes	Yes	Yes	Need to use one of the CPC codes listed in the guidance	Not necessary, provided correct CPC code used
<u>scientific instruments</u>	universities or university hospital trusts involved in non-commercial and non-profit making education or research	Yes	Yes	No	No		<u>Use VAT Cert L</u>
<u>substances for biological and chemical research</u>	public establishment involved in education or scientific research, including:	Yes	Yes	No if public body	No if public body	Need to use one of the CPC codes listed in the guidance	Not necessary, provided

(applies to certain Tariff Headings only)	university medical schools, pharmacy or chemistry schools and colleges, medical schools and research laboratories				correct CPC code used	
<u>visual and auditory goods</u> (only when produced by the UN)	public educational, scientific, or cultural establishment	Yes	Yes	No if public body	Not necessary, provided correct CPC code used	Need to use one of the CPC codes listed in the guidance

6.2.1 Customs Procedure Codes (CPCs)

CPCs are used to identify a procedure that goods are moved under, including the reliefs set out above.

HMRC's guidance states that *"The CPC is completed at export as well as import....The CPC is based on a 2 digit community code which identifies a customs procedure, e.g. removal from warehouse, entry to free zone, and export under Outward Processing Relief (OPR). The CPC is built up into a 7 digit code from this."*

So when importing or exporting any of the goods set out in any of the reliefs above, it is important that your customs agent uses the correct CPC.

6.2.2 National Imports Relief Unit (NIRU) Certificate

Some of the reliefs set-out above are only available if the importer holds a NIRU certificate that is provided to the customs agent ahead of import.

It is possible to get "blanket" certificates that last for several months or a year. [To obtain a blanket certificate email niru@hmrc.gov.uk](mailto:niru@hmrc.gov.uk) and state that you wish to apply for one and why (e.g. you import goods for medical research). It is important that you apply for a replacement blanket certificate in plenty of time. (Please note we are aware that some universities have had issues obtaining blanket certificates – but they are being issued, so please be persistent.)

The university should carefully manage who can provide the NIRU certificate to customs agents, because it should only be used, and relief obtained, if the goods being imported qualify for relief and/or are intended to be used for an eligible purpose.

Guidance issued by HMRC (links in the table above) advises that for some reliefs universities do not need a NIRU certificate. However, you may find that the customs agents still requests a copy of it, in which case you may choose to provide a copy of your blanket certificate (even though technically it is not required) or provide the customs agent with a link to the HMRC guidance.

6.2.3 Import VAT Relief Certificate

In order to obtain Import VAT relief, you should provide a certificate to the customs agent ahead of import. The most relevant certificate is [Certificate L: Importation By An Eligible Body Of Medical, Scientific Etc. Equipment](#).

However, there is also [Certificate Q: Importation for Donation to an Eligible Body of Medical, Scientific Etc. Equipment](#).

6.2.4 Management Support System (MSS) data on imports and exports

It is possible to buy data from HMRC to help when reconciling import and export data. There are separate charges for import or export information.

The reports are sent to a named responsible person and include:

- entry date
- commodity code
- Customs Procedure Code
- value of goods and tax paid
- other items of data

The cost is £240 plus VAT per annum for either imports or exports. Find more [information on MSS data and how to request it here](#).

A benefit of this is that it will help to monitor transactions where relief has been claimed, provided that the correct Customs Procedure Code has been used. However, transactions are only included on the reports once a customs entry has been made so the data can only be used for retrospective review.

6.2.5 Accessing Reports once the Customs Declaration Service goes live

At the moment the Customs Declaration Service is not being widely used. However, eventually businesses will be able to download data from it – which we understand will replace the MSS monthly reports. [Get access to the Customs Declaration Service](#) has been issued and includes a link on how to apply for access using your Government Gateway user ID and password.

6.2.6 Northern Ireland and Qualifying Items/Use, Import VAT and Duty relief

These reliefs will apply to the import of goods into Northern Ireland from outside the EU. The treatment of the movements of goods from the EU into Northern Ireland will not change – so where the conditions of a relief set-out above are met, acquisition tax will not be due on their arrival into Northern Ireland.

7. Declaring and Paying Import VAT and Import Duty

From 1 January 2021, all movements of goods into Great Britain from outside the UK are imports. For the [movement of goods into Northern Ireland please see section 8](#).

Imports into Great Britain change on 1 January 2021 and again on 1 July 2021

7.1 1 January to 30 June 2021

7.1.1 Goods arriving in Great Britain between 1 January 2021 and 30 June 2021

With regard to the following, [5.5 Valuation of goods for Import Duty and Import VAT purposes](#) and [5.7 Import Declarations - HMRC guidance](#) are relevant.

There are three ways that Import VAT and Import Duty can be managed for goods arriving **between 1 January 2021 and 30 June 2021** :

Option 1: Full clearance when the goods arrive in Great Britain from outside the UK

- a Customs import declaration is submitted via a customs agent
- import VAT and duty paid in full, probably using a Duty deferment account

Pros:

- it should make it simpler for central teams within universities to allocate costs to the School or Department that has purchased the imported goods
- for most imports, the import VAT and duty paid will be the final figure – no further adjustment will be necessary

Cons:

- full entry will have been completed (estimated cost £40 to £60 per entry)
- if the university does not have its own Duty Deferment Account, and uses its agent's Duty Deferment account, charges will be based on a percentage of the import VAT **and** import duty payable
- there is no major cashflow benefit to this option

Option 2: Full clearance when the goods arrive in Great Britain from outside the UK, with postponed VAT accounting

- a Customs import declaration is submitted via a Customs agent
- import duty is paid, probably using a Duty deferment account
- import VAT is paid via Postponed VAT Accounting on the VAT return with the potential for an additional one month's grace - as the import should be declared on the VAT return covering the month following the date of import, upon receipt of the monthly import statement

(NB it is understood that some universities are planning to use this option but adjust for import VAT internally as soon as possible after the goods arrive in Great Britain, without relying on the monthly import statement)

Pros:

- it should make it simpler for central teams within universities to be able to allocate import duty costs to the School or Department that has imported the goods
- for most imports, the import VAT and duty paid will be the final figure – no further adjustment will be necessary
- there is a cashflow advantage, in that import VAT will only be payable when quarterly VAT returns are submitted, with the potential for an additional one month's grace
- the import VAT paid via the VAT return should not have to be adjusted

Cons:

- full entry will have been completed (estimated cost £40 to £60)
- if the university does not have its own Duty Deferment Account and uses its customs agent's account, charges will arise
- it could make it difficult for central teams within universities to allocate import VAT costs to the School or Department that has imported the goods

Option 3: No documentation is completed when goods arrive in Great Britain from the EU only between 1 January 2021 and 30 June 2021

- a supplementary import declaration will need to be submitted by 30 June 2021. [Import into GB from the EU between 1 January 2021 and 30 June 2021 – using delayed declarations for goods \(that are not controlled\)](#)
- import duty will be paid when the supplementary import declaration is submitted, probably using a Duty deferment account
- import VAT must be paid via postponed VAT accounting on the VAT return (see below)

Pros:

- there is a cashflow advantage, in that import VAT will only be payable when quarterly VAT returns are submitted
- customs agents' fees for submitting supplementary import declarations may be cheaper than for submitting full import declarations

Cons:

- it may be difficult to trace imports of goods, as an import will not appear on MSS reports, C79s (import VAT certificates), monthly import statements, etc., until the supplementary import declaration has been submitted
- it could make it difficult to allocate import VAT and import duty costs to the School or Department that has imported the goods
- you may have to subsequently adjust the postponed import VAT figure you declare, as you may not know the import duty and other costs at the point you submit the VAT return

7.1.2 Goods arriving in Northern Ireland after 1 January 2021 from outside the EU

Options 1 and 2 set out above will only apply to imports of goods from outside the EU, as universities in Northern Ireland will continue to acquire goods from the EU, on which acquisition tax will be payable.

Option 3 above will not apply to universities in Northern Ireland.

Universities in Northern Ireland will still need financial guarantees for Duty Deferment Accounts ([see section 8.6](#)).

7.1.3 Movement of goods from the EU that span 11pm on 31 December 2020

[Please refer to this guidance](#) if you have goods that are starting their journey from the EU before 11pm on 31 December 2020 and are due to arrive in GB or Northern Ireland after 11pm on 31 December 2020.

The guidance goes into detail on how:

Customs movements that start ahead of the end of the transition period will continue under the rules in place when the movement started, provided the goods being moved have Union status.

Goods have Union status if they're in free circulation in the EU, having either originated in the EU or having been imported from outside the EU and released for free circulation.

7.2 1 July 2021 onwards

7.2.1 Goods arriving in Great Britain from 1 July 2021 onwards

With effect from 1 July 2021, full clearance will be required on the arrival of any goods from outside the UK into Great Britain. This means that:

- a Customs import declaration will be submitted via a customs agent
- import VAT and duty can be paid in full on the arrival of the goods, probably using a Duty deferment account, **OR**
- import duty will be paid in full on the arrival of the goods, probably using a Duty deferment account and import VAT will be paid via Postponed VAT Accounting on the VAT return.

7.2.2 Goods arriving in Northern Ireland from 1 July 2021 onwards

No change to the process from 1 January 2021.

7.3 Options for paying Import VAT and Duty

There are three options:

1. **Duty Deferment Accounts** (import duty and import duty) – using the university's duty deferment account or your Customs agents' duty deferment account. See below for more information.
2. If they have one, [via your customs agent's Flexible Accounting System](#) (import duty and import VAT).
3. **Postponed VAT Accounting** (import VAT only). See below for more information.
4. **General Guarantee Account** – see below for more information, but this option appears to have limited application.

NB For large one-off transactions, it may be possible to make a one-off payment of Import VAT and Import Duty directly to HMRC – you need to speak to HMRC first and clear this with them. [See para 3.2.2 of this guide for HMRC's bank account details](#). The telephone number to contact HMRC at the time of writing is 0300 322 7064, option 1.

7.4 Postponed VAT Accounting

Further [information can be found in this HMRC guide](#).

If an **import entry was completed** when the goods entered Great Britain, an online monthly statement will be available to download and keep for your records. It will show the total import VAT postponed for the previous month which should be included on your VAT Return.

If an **import entry was not completed** when the goods entered Great Britain, import VAT must be accounted for on the VAT Return which includes the date the goods were imported.

HMRC has updated [Check when you can account for import VAT on your VAT Return from 1 January 2021](#) to include accounting for VAT if you do not know the full customs value of goods and using someone to import goods on your behalf.

7.4.1 Duty Deferment Accounts - overview

A Duty Deferment Account is used to QUICKLY meet Customs Duty, Excise Duty, and Import VAT liabilities on the arrival of goods in the UK - so it can help to avoid delays when importing goods. On the arrival of the goods in the UK, the Duty Deferment Account is used, goods cleared and the business makes one payment per month to HMRC to cover all liabilities.

Universities can set-up their own duty deferment accounts or can use the duty deferment account of their customs agents for a fee (usually based on 2.5% or more of the VAT and duty payable).

7.4.2 Duty Deferment Accounts – Northern Ireland

HMRC has updated its guidance on [how to set up an account to defer duty payments when you import goods](#). This sets out the pre 31 December 2020 rules, but these rules will **still apply to universities based in Northern Ireland** from 1 January 2021, who still need a financial guarantee in place.

7.4.3 Duty Deferment Accounts – Great Britain

There is a separate [guide to applying for an account to defer duty payments when you import or release goods into Great Britain](#) that sets out the rules for Great Britain from 1 January 2021.

From 1 January 2021, a financial guarantee is no longer required, provided you have applied for a guarantee waiver ([Check if you can get a guarantee waiver for a duty deferment account](#)).

There are 2 types of guarantee waiver approval to defer customs duty, import VAT and excise:

- approval for up to £10,000 per month
- approval for up to a specified amount over £10,000 per month

To be approved for a guarantee waiver, you need to have a "clean record" and sufficient assets. This [HMRC guide about applying for a guarantee waiver for duty deferment payments tells you how to apply](#).

If you already have a Duty Deferment Account and a guarantee in place, you can apply to amend your account and remove the guarantee. [Cancel or amend your duty deferment account in Great Britain](#).

7.4.4 General Guarantee Account

A general guarantee account can be used it to cover import duties and import VAT on:

- goods where the amount due is disputed or cannot be determined at the time the goods enter the UK
- temporary admissions

Further information can be found in [Apply for a general guarantee account and pay disputed amounts](#) and [Using your general guarantee account](#).

7.4.5 Evidence for Reclaiming Import VAT

Import VAT is reclaimable subject to the normal input tax recovery rules.

Evidence for Reclaiming Import VAT is currently a document called a C79. There is further information about C79s in [section 8 of the Imports Public Notice 702](#). **However, please note that this guidance was withdrawn on 1 January 2021, because it is out of date.**

As VAT can be accounted for and reclaimed under postponed VAT accounting, before an entry has been completed (and therefore before it appears on a C79), it seems that alternative evidence for

VAT recovery may be acceptable before the C79 (or equivalent) is received. However, this is far from clear in the current guidance.

7.4.6 Intrastat returns

HMRC have updated [Notice 60: Intrastat general guide](#).

Section 23 has been added as follows:

'23. From 1 January 2021

You must continue to submit Intrastat declarations for goods you:

- import from the EU into Great Britain (England, Scotland and Wales) until 31 December 2021*
- move between Northern Ireland and the EU*

You'll no longer need to submit a declaration for goods you export from Great Britain to the EU.'

Note that it is only necessary to submit Intrastat returns if arrivals (or imports) from EU countries exceed £1.5 million.

For universities established in Northern Ireland, the threshold for dispatches (or exports) to EU countries is £250k ([see paragraph 3.1 of Public Notice 60](#)).

Both thresholds apply on a calendar year basis.

7.4.7 EC Sales Listings (ESLs)

HMRC updated [How to report your EU sales for VAT](#) in January 2020, with this paragraph:

'From 1 January 2021

For the export of goods or the supply of services made to EU businesses on or after 1 January 2021, you will not need to submit ESLs.

You will have until 21 January 2021 to submit ESLs for sales made before 1 January 2021.

You'll still need to submit ESLs if you sell goods from Northern Ireland to EU VAT-registered customers. More information will be published at a later date.'

7.5 VAT returns

HMRC has updated its VAT return and Record Keeping guidance following 1 January 2021 changes. Please refer to [3. How to fill in each box on your return](#), within *How to fill in and submit your VAT Return (VAT Notice 700/12)* and [Record keeping \(VAT Notice 700/21\)](#) for further information.

7.6 Low Value Consignments - £135/€150

Where a consignment is less than £135 in value import VAT and duty is not payable on entry, instead a form of VAT is self-charged on the VAT return.

NB for the whole of the UK, there will no longer be Low Value Consignment Relief (LVCR) for mail order goods, for consignments of goods valued at £15 or less.

7.5.1 What the £135 threshold is based on

HMRC have provided guidance in the Policy Paper [Changes to VAT treatment of overseas goods sold to customers from 1 January 2021](#) setting out what the £135 threshold is based on:

- The £135 is exclusive of VAT
- It applies to the whole consignment - not each individual item in a consignment
- Value should be based on the *“intrinsic value of the goods”*, excluding transport and insurance costs (unless included in the price) and *“any other taxes and charges identifiable by the customs authorities from any relevant documents”*

7.5.2 Great Britain

Where the supplier is based outside the UK, universities established in Great Britain importing these goods:

- will have no import duty to pay
- can quote their UK VAT registration number to the supplier
- pay “UK supply VAT” on each consignment, rather than import VAT. You need to self-charge this through the VAT return (similar to the reverse charge adjustment).

You need to be able to identify these transactions to account for VAT on them.

More information can be found in:

- [VAT and overseas goods sold directly to customers in Great Britain from 1 January 2021](#)
- [VAT and overseas goods sold to customers in Great Britain using online marketplaces from 1 January 2021](#)

7.5.3 Northern Ireland

The system for Northern Ireland works in the same way (although the guidance talks about “import VAT” rather than “UK supply VAT”).

The [guidance for Northern Ireland is here](#).

7.6 Taking goods out of or bringing goods into the UK in your baggage

This following guidance should be read in advance of a trip when university personnel are taking goods or returning goods in their baggage. Please note that separate online declarations may be required for the journey from and to the UK.

- [Taking merchandise from the UK in your baggage](#) sets out what to do if you take commercial goods out of the UK
- [Bringing merchandise to the UK in your baggage](#) set out what you need to do when bringing commercial items into the UK.

[Declare commercial goods you're bringing into Great Britain in your accompanied baggage or small vehicles](#) and [Declare commercial goods you're taking out of Great Britain in your accompanied baggage or small vehicles](#) includes the link to the online applications.

[Taking commercial goods out of Great Britain in your baggage](#) includes a section on moving goods from Great Britain to Northern Ireland.

8. Movement of goods to or from Northern Ireland

Note that all changes for Northern Ireland apply from 1 January 2021 – there are no changes on 1 July 2021

8.1 Introduction

The Northern Ireland Protocol has been designed as a “*practical way forward to prevent a hard border on the island of Ireland*”. The [UK’s approach to the Northern Ireland Protocol is set-out in this Policy Paper](#). Note that the Northern Ireland Protocol only applies to the movements of goods, not the supply of services.

A business is trading under the protocol if it is VAT registered and any of the following applies:

- your goods are located in Northern Ireland at the time of sale
- you receive goods in Northern Ireland from VAT registered EU businesses for business purposes
- you sell or move goods from Northern Ireland to an EU member state

There are significant differences that apply when moving goods from Great Britain to Northern Ireland, that do not apply when goods are moved between England, Scotland and Wales.

Universities in Northern Ireland have already registered for the Trader Support Service, which has been specifically set-up to help businesses in Northern Ireland and Great Britain businesses who move goods between Great Britain and Northern Ireland. [Universities in Great Britain should also register with the Trader Support Service](#) and obtain an XI EORI number, if they move goods to Northern Ireland.

The guidance [Get an EORI number](#), includes clarification on how to get a EORI number beginning XI - we understand that GB universities will need an XI EORI number to use the Trader Support Service when moving goods from GB to Northern Ireland.

In this section, we will consider what will and will not change based on current information. There are significant pieces of information and clarification still required. We will continue to update this section as further clarification becomes available.

8.2 Import of Goods into Northern Ireland from Outside the EU

When a university established in Northern Ireland imports goods from outside the EU, the current system will apply i.e. you should use the GB EORI number, the appointed customs agent should complete a full import declaration, and import VAT and duty should be paid. The only changes being:

- that [Postponed VAT Accounting](#) can be used when goods are imported into Northern Ireland from outside the EU
- [the UK Tariff](#) will be used - unless goods are considered “[at risk](#)” of moving to the EU.

([This guide to VAT on goods imported into Northern Ireland from outside the UK or EU](#) confirms that Postponed VAT Accounting or a duty deferment account can be used to pay import VAT.)

8.3 Movements of Goods between Northern Ireland and EU countries

When a university established in Northern Ireland moves goods between Northern Ireland and EU countries:

- “imports” will continue to be “acquisitions” and you should account for acquisition tax on the UK VAT return; and
- “exports” will continue to be “dispatches” and you should quote the EU customer’s VAT registration number on any sales invoice.

You will still need to complete [Intrastat returns](#) and [EC Sales Listings](#), if the appropriate threshold has been exceeded.

The main change is that you will need to quote the UK VAT registration number of the Northern Irish university with an “XI” prefix rather than “GB” on any correspondence with suppliers or customers in the EU.

Further information can be found in [Notice 725: VAT on movements of goods between Northern Ireland and the EU](#)

8.3.1 Notifying HMRC that you will move goods between Northern Ireland and the EU

Universities (and their subsidiaries) will need to tell HMRC if any of the following apply by completing an on-line form (click on the “Start now” button within [Tell HMRC if you sell goods in Northern Ireland or move goods between Northern Ireland and the EU from 1 January 2021](#))

- goods are located in Northern Ireland at the time of sale
- you receive goods in Northern Ireland from VAT-registered EU businesses for business purposes
- you sell or move goods from Northern Ireland to an EU member state

8.3.2 Further information about what goods are classed as “at risk”

[Guidance has been issued by HMRC](#) about when goods are classed as “at risk”. This is in place to avoid goods coming into the EU via Northern Ireland, where the UK has a lower import duty rate than the EU.

Colleagues in Northern Ireland need to apply for authorisation for [the UK Trader Scheme](#) – this will enable you to declare goods as **not** “at risk” when they are going to be “consumed” in Northern Ireland. It appears that premises are required in Northern Ireland in order to apply to be registered under the UK Trader Scheme.

If goods are classed as **not** “at risk” you will either pay 0% duty when moving goods from GB to NI or you will pay the UK duty rate if the goods have come into NI from outside the EU.

If goods are not going to be consumed in Northern Ireland, then they can still be classed as not “at risk” if the UK tariff rate is equal to or higher than the applicable EU tariff or the EU applies a 0% tariff rate.

Businesses in Northern Ireland can [Claim a waiver for duty on goods that you bring to Northern Ireland from Great Britain](#). This is where goods have been classed as "at risk" and duty is payable. Up to Euros 200,000 of aid over 3 tax years can be claimed.

8.4 Moving Goods into Northern Ireland from Great Britain

The main changes arise when a university in Northern Ireland purchases goods from a supplier in Great Britain:

- ideally the supplier in Great Britain should be registered with the Trader Support Service and hold a “XI” EORI number. The guidance [Get an EORI number](#), includes clarification on how to get a EORI number beginning XI
- Import Declarations will need to be completed, and you may need to pay import duties on goods deemed “[at risk](#)” of being moved from Northern Ireland into other EU countries
- Entry Summary Safety and Security declarations (ENS declarations) will be required for all goods moved from Great Britain to Northern Ireland

8.4.1 Supplementary Declaration

The Trader Support Service has advised that:

From 1 January 2021, a Supplementary declaration (SD) will be needed for goods moving from Great Britain to Northern Ireland.

This is the declaration the trader makes once goods have been delivered to the receiver’s premises, using additional shipment information.

HMRC requires this declaration to be made by the fourth working day of the following month. A new guide [available here](#) outlines the whole process, including a list of the information needed.

8.5 Moving goods from Northern Ireland into Great Britain

There will be no change – the Trader Support Service states that there will be no additional process, no additional paperwork, and no additional restrictions. When you make a sale to a customer in Great Britain a UK VAT invoice will be raised and UK VAT charged, if appropriate.

However, there is a health warning within guidance on the Trader Support Service which states that “*export declarations will be required [on the movement of goods] in extremely limited circumstances for goods subject to international obligations or for goods moving under duty suspension.*”

Further information can be found in [Moving qualifying goods from Northern Ireland to the rest of the UK from 1 January 2021](#).

See the relief sections below if the goods are subject to special procedures such as Inward or Outward Processing.

8.6 Duty Deferment Accounts

[How VAT will apply for goods imported into Northern Ireland from outside the UK or EU](#) confirms that you can use Postponed VAT Accounting or a duty deferment account to pay import VAT due on the movement of goods from outside the EU.

If a university established in Northern Ireland has its own Duty deferment Account, it will still need some form of financial guarantee, unlike the rest of the Great Britain.

The [GOV.UK guidance, Check if you need a customs guarantee](#), states that:

For customs debts in Northern Ireland there are no changes when you need to use an individual guarantee or a customs comprehensive guarantee. There are also no changes to how you apply for a duty deferment account in Northern Ireland.

Care should be taken when determining the level of the guarantee in place and whether it is sufficient.

8.7 “Binding” Tariff rulings from HMRC

It is possible to obtain a “non-binding” or “binding” ruling from HMRC as to the correct commodity code to use – non-binding takes a few days to obtain but cannot be relied upon; binding tariff rulings take a few weeks but can be relied upon as legally binding decisions.

[Apply for a Binding Tariff Information decision \(Notice 600\)](#) sets out the current system for applying for a legally binding decision.

HMRC has issued the guidance [Changes to legal rulings for the classification of goods from 1 January 2021](#) which explains that post 1 January 2021, “Binding Tariff Information Decisions” will become “Advance Tariff rulings”. However, universities in Northern Ireland will still need to apply for a Binding Tariff Information decision.

From 1 January 2021, in order to apply for a Binding Tariff Information decision you will need:

- have an EORI number that starts XI
- be able to provide brochures, manuals, photographs and samples of your goods where appropriate
- intend to import into or export from Northern Ireland or any EU member states, if you’re established in Northern Ireland

HMRC have published [Check what you'll need to get a legally binding decision on a commodity code](#) which provides the separate links to apply for a ruling for Northern Ireland.

8.8 “Binding” Origin Information rulings from HMRC

HMRC has issued new guidance entitled [Changes to legal rulings for the origin of goods from 1 January 2021](#).

This sets out:

- what the rules are from 1 January 2021 (including the difference between GB and Northern Ireland)
- what to do if you have an existing Binding Origin Information (BOI) decision
- the differences between applying for a BOI pre and post 1 January 2021

Guidance has now been issued on how to

- [Apply for an Advance Origin Ruling](#). This applies to GB.
- [Apply for a Binding Origin Information decision](#). This applies to Northern Ireland.

8.9 Import Duty and VAT Reliefs

Import Duty and VAT reliefs still apply to the movement of goods to Northern Ireland.

However, the key differences are:

- It appears that financial guarantees will still be required when using reliefs such as Inward Processing Relief. ([Check if you need a customs guarantee](#) only refers to Great Britain when it say “You’ll not need a customs comprehensive guarantee in Great Britain ...for full authorisation to put goods into customs special procedures (inward processing, temporary admission, or end use)”.
- Confirmation has been provided regarding Returned Goods Relief. [How VAT will apply for goods imported into Northern Ireland from outside the UK or EU](#) states

Returned goods relief is relief from import VAT for goods returning to the UK, if they have not been modified, changed or sold. Goods must have been in free circulation and “tax paid” before they left.

Where goods meeting these conditions are returned to a Northern Ireland business that had previously exported them, returned goods relief will be available, as long as the conditions set out above are met, and that the goods had previously been in free circulation when they were exported.

Returned goods relief will be available for a further period of one year, for goods that left the UK more than 3 years before the end of the transition period and are currently in the EU subject to the same general conditions being met.

- This very brief guide, [Moving goods from a special procedure in one part of the UK to a special procedure in another part of the UK](#), seems to suggest that when goods move from Northern Ireland to GB, export documentation as the goods leave NI and import documentation as the goods arrive in GB is required. Whereas if the goods are moved from GB to NI, an import declaration in Northern Ireland is required.
- Where a university based in Northern Ireland has premises in Great Britain, it will need to have multi state authorisation – i.e. apply for separate authorisations for movements of goods into Northern Ireland and for movements of goods into Great Britain. These HMRC guides have been updated with information about multi state authorisations:
 - [Apply to import goods temporarily to the UK or EU](#)
 - [Apply to pay less duty on goods you import for specific uses](#)
 - [Apply to pay less duty on goods you export to process or repair](#)
 - [Apply to delay or pay less duty on goods you import to process or repair](#)

8.10 Common Transit and the New Computerised Transit System (NCTS)

[This HMRC Newsletter](#) set out the differences between how the New Computerised Transit System (NCTS) will operate for departures and arrivals in mainland Great Britain versus Northern Ireland.

From 1 January 2021, due to the needs of the Northern Ireland Protocol, and the fact that goods can still move freely between Northern Ireland and the EU, HMRC have introduced a separate NCTS service specifically for Northern Ireland to make sure the [Common Transit Convention conditions](#) and its rules are applied correctly.

The Common Transit Convention allows traders to:

- move goods more quickly because customs declarations are only required at their final destination, and not at each multiple border crossing
- only pay customs duties when the goods reach their final destination
- complete some customs procedures away from the border

The Great Britain and Northern Ireland NCTS services will operate with separate country codes:

- Great Britain NCTS will keep its country prefix 'GB'
- Northern Ireland NCTS will use the prefix 'XI'

More information has been provided in [Starting and ending transit movements in Northern Ireland using common and Union transit.](#)

8.10 Entry Summary declaration (ENS)

HMRC has issued the following guidance:

- [Check if you need to make an entry summary declaration](#)

- [Register to make an entry summary declaration in Northern Ireland](#)
- [Making an entry summary declaration from 1 January 2021](#)

An entry summary declaration (ENS) has safety and security information about goods.

An ENS is a means of pre-notifying goods that are being brought into the EU.

These need to be submitted by “the carrier” of the goods, such as the haulage company, ferry operator, airline, shipping company or Rail Freight Operator, using the Import Control System (ICS) which is the electronic security declaration management system for the importation of goods into the European Union customs territory.

ENS declarations are required for movements of goods

- into Great Britain
- into Northern Ireland
- from Great Britain into Northern Ireland

ENS declarations are not required when

- bringing or receiving goods into Northern Ireland from an EU country
- moving qualifying Northern Ireland goods from Northern Ireland to Great Britain

8.11 Sending parcels between Great Britain and Northern Ireland

Please read this section in conjunction with [7.5 Low Value Consignments - £135/€150](#).

[Sending parcels between Great Britain and Northern Ireland](#) should be referred to when moving goods by express carrier (including the Royal Mail). A simplification is in place until 31 March 2021. From 1 April 2021 another system will apply, but further guidance will be provided.

8.12 Moving goods in baggage

Please refer to [7.6 Taking goods out of or bringing goods into the UK in your baggage](#)

9. List of Terms and Acronyms

Term	Description
Advance Tariff ruling	name for Binding Tariff Ruling for GB wef 1 January 2021
ATA Carnets “passport for goods”	an international customs and temporary export/import document
Binding Tariff ruling	ruling from HMRC as to the Commodity Code to use that is legally binding
C79	document used as evidence for reclaiming import VAT
Certificate of Origin	evidence required by HMRC to prove Country of Origin
CIF (INCOTERM)	Cost, insurance, and freight: supplier pays for delivery to a port in UK
CN or Classification Codes	other terms for Commodity Codes
Commodity Code	used to classify goods at the point of import or export
Cost, insurance, and freight (CIF) (INCOTERM)	supplier pays for delivery to a port in UK
Country of Origin	important as it can determine if preferential duty rates will apply
CPC	Customs Procedure Code
CPD Carnet	A CPD Carnet, (Carnet de Passages en Douane) lets you temporarily take your UK registered vehicle into certain countries
Customs duty Value	= (Cost of Goods + Insurance + Freight) x duty rate
Customs Guarantee	financial guarantee arranged with a bank or insurance company
Customs Procedure Code	(CPC) used to identify a procedure that goods are moved under, such as OPR or IPR
DAP (INCOTERM)	Deliver at Place: supplier delivers door to door, but customer clears Customs
DDP (INCOTERM)	Deliver Duty Paid: supplier does everything
Deliver at Place (INCOTERM)	supplier delivers door to door, but customer clears Customs
Deliver Duty Paid (DDP) (INCOTERM)	supplier does everything
Duty deferment account	account set up with HMRC that enables goods to be cleared without the immediate payment of Import VAT or Duty. Duty Deferment Account reference is quoted and taxes paid in the following month
EC Sales Listings	statistical return which is completed for the movement of goods to the EU

ENS	Entry Summary declaration: has safety and security information about goods
Entry Summary declaration	(ENS) has safety and security information about goods
EORI Numbers	Economic Operators Registration and Identification numbers
EXW (INCOTERM)	Ex-works: customer collects and title passes at supplier's premises
Ex-works (EXW) (INCOTERM)	customer collects and title passes at supplier's premises
FCA (INCOTERM)	Free Carriage supplier delivers to nominated port in their country
Flexible Accounting System	usually held by Customs Agents and enables one off payments to be made for import duty and VAT
FOB (INCOTERM)	Free on board; supplier delivers to nominated port in their country (e.g. FOB Shanghai)
Free on Board (FOB) / Free Carriage (FCA) (INCOTERM)	supplier delivers to nominated port in their country (e.g. FOB Shanghai)
Harmonised System Codes HS Codes	HS Code: first 6 digits of a Commodity Code, used worldwide
Import Control System	ICS is the electronic security declaration management system for the importation of goods into the European Union Customs territory
Import VAT	VAT due at 0%, 5% or 20% on the arrival of goods in the UK
Import VAT Relief Certificate	required for certain types of imports as evidence that the importer is eligible for VAT relief. Issued by purchaser
Import VAT Value	= (Customs duty Value + duty paid/payable) x VAT rate
Importer of Record	the entity who named on Custom entries and legally responsible for the payment of import VAT and/or Import Duty
INCOTERMS	indicate where title passes in the goods, who is responsible for delivery to where, who has the insurance risk and who is responsible for import
Intrastat Return	statistical return completed when annual thresholds are exceeded for the movement of goods to and from the EU
Inward Processing Relief	IPR
IPR	Inward Processing Relief
Low value consignments	consignment where the total value is less than £135
Management Support System (MSS) data	import and/or export data provided by HMRC
Merchandise in Baggage Relief	Relief applied when goods moved in hand luggage and intention that they will be returned

MSS data	Management Support System data – import and/or export data provided by HMRC
National Imports Relief Unit	NIRU
NCTS	New Computerised Transit System
New Computerised Transit System	NCTS
NIRU	National Imports Relief Unit
NIRU Certificate	required for certain types of imports as evidence that the importer is eligible for duty and/or VAT relief. Issued by NIRU
Northern Ireland Protocol	agreement that applies to the movement of goods to and from Northern Ireland
OPR	Outward Processing Relief
Outward Processing Relief	OPR
Postponed VAT accounting	payment of Import VAT by self-charging it on the VAT return
Returned Goods Relief	RGR
RGR	Returned Goods Relief
Tariff Headings / Codes	other terms for Commodity Codes
Temporary Admission	Type of Import relief
Trader Support Service	(TSS) – service in place to support businesses in Northern Ireland and Great Britain when moving goods to Northern Ireland
TSS	Trader Support Service – service in place to support businesses in Northern Ireland and Great Britain when moving goods to Northern Ireland
UK Global Tariff	column in UK Tariff which shows duty rate applicable for imports into UK based on Commodity Code
UK supply VAT	Self-charge of VAT via the VAT return on Low value consignments
UK Tariff	lists Commodity Codes used for movements to and from the UK wef 1 January 2021
Union Transit	a customs procedure that allows goods not in free circulation, non- Union goods, to move within the UK or EU, while customs duties or other charges are suspended