

MOVEMENT OF GOODS GLOSSARY

The below section helps to provide some basic clarity on the most common terminologies around logistics and customs.

Economic Operators Registration and Identification Number (EORI)

An EORI number is a unique number assigned to a person or company who import or export goods. The number is used by customs authorities to monitor and track shipments coming in and out of their territory. It is a 12-digit reference and for a UK EORI it will start 'GB (followed by 12 digits)'.

It is a mandatory requirement to be EORI registered when exporting or importing goods to / from Europe. You may already have an EORI number and can check it is valid via the link <https://www.gov.uk/check-eori-number>. The normal structure for UK EORI is 'GB (your VAT number, followed by 000)'. If you do not have a UK EORI number you can register via - <https://www.gov.uk/eori>. You will be provided with a GB EORI number immediately unless HMRC requires further checks to which it can take up to 5 days. Once you have the EORI number it is always valid if your business is active.

Once you have the EORI number please keep this number to hand if you frequently import / export goods. Your logistics agent, customs broker or parties acting on your behalf will need your EORI number to clear goods. We strongly advise getting registered if you do not already have one.

For EU exhibitors exhibiting in the UK: EU EORI is needed for export from their EU origin & UK EORI needed for import into the UK.

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Businesses or persons applying for an EU EORI number who are established outside of the EU can apply via the customs territory where they first lodge a declaration or apply for a decision. Once they have an EU EORI it will be active for all 27 member states thereafter.

The link below contains the site to the individual countries' customs authorities.

https://ec.europa.eu/taxation_customs/national-customs-websites_en

To check the validity of an EU EORI please use the link below

https://ec.europa.eu/taxation_customs/dds2/eos/eori_validation.jsp?Lang=en

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Commercial invoice

A commercial invoice is an important and mandatory document required when exporting or importing goods from any country that requires customs formalities. The document should be completed with the relevant information about the goods you intend to ship. Also please visit the link below to what information should be declared on a commercial invoice.

<https://www.dbschenker.com/global/meta/brexit/preparation-tips>



ATA Carnet

An ATA Carnet or as also known 'passport for goods' is an internationally recognised document that allows you to send goods for temporary admission only without paying duties and import taxes. Not all countries accept ATA Carnets, so it's important to check prior to application. Items that cannot be listed on ATA Carnet range from consumable items, explosives or disposables. An ATA Carnet is valid for the period upon application you request. It is important that the ATA Carnet is cleared back into country of origin before the expiry date.

It is very important that the original ATA Carnet is kept in safe hands, we recommend it staying with your freight forwarder as they will need to send to / from required customs agents.

For more information on ATA Carnet and application please see below link.

https://www.gov.uk/taking_goods_out_uk_temporarily/get-an-ata-carnet

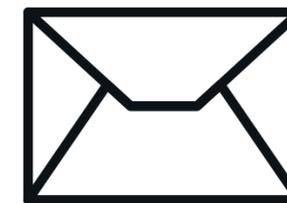
Direct / indirect representative letter

Direct or indirect representatives is ultimately the same as power of attorney. The forms determine who is liable for customs declarations. The responsible party should ensure they maintain records for customs audits should they be requested.

A direct representative letter allows the customs representative (normally the appointed logistics agent) to act in the name of and behalf of another party. The represented party (declarant e.g. the exhibitor) is responsible to meet the obligations from the declaration and is also responsible for maintaining records for any customs audits.

An Indirect representative letter allows the customs representative to act on behalf of another person but acts in their own name. Therefore, the customer representative must maintain full records as they can be held equally responsible for customs liabilities.

Only VAT registered companies in the country where the goods are exhibited can act as a direct representative
For EU exhibitors who are not VAT registered in the UK the customs representative will act as an indirect representative.



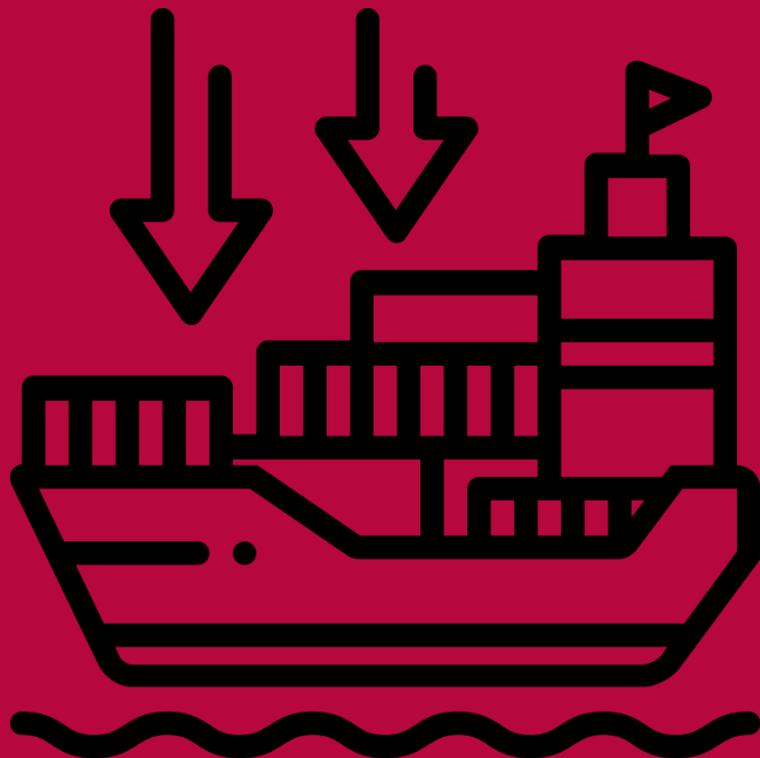
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Customs Procedure Code (CPC)

The CPC code informs customs what is happening with the goods you are declaring. For example, if you are declaring for home use or Temporary admission. Your appointed logistics / freight forwarder would be able to advise and declare this on your behalf. More information on CPC codes can be found on the link below.

<https://www.gov.uk/government/publications/uk-trade-tariff-customs-procedure-codes/customs-procedure-codes-box-37>



Home Use or Temporary Admission (TA), what's the difference?

Temporary Admission (TA)

Temporary admission as also referred to as temporary import, basically meaning you are intending on the declared items to be imported to the country for a temporary period. This is very common with trade shows as many items are brought in for display purposes only. Tax and Duties are not applicable for TA clearances as long as the goods are re-exported.

To allow this to happen the goods under TA must go onto a customs guarantee. Your appointed logistics agent should be able to arrange this for you. There is generally a fee for this process. You cannot dispose of goods under TA until customs authorised/ approved.

Home Use (Permanent Import)

Home use, also known as permanent import, simply means that goods will remain in customs territory where imported. Duties and Taxes are applied to these goods. This would be collected through your appointed agent or customs broker.

If goods have been imported on another CPC for example TA, the goods can be changed to Home Use. There may be additional costs imposed from your appointed agent. Duty and Taxes would be applicable.

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