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How do I declare goods for export?

The Customs Export Declaration is submitted electronically to Customs, and is the replacement to the Export Single Administrative Document (SAD), previously also known as the C88, which can no longer be submitted manually. The exporter is required by Customs to keep hard copies of this Declaration for all exports to non-EU countries under the provisions of EU Commission Regulation 2454/93 as evidence of export declaration. There are two forms of Export Declaration, namely the Full Pre-Shipment Declaration, also known as the Pre-Shipment Advice (PSA), and the Simplified Declaration Procedure (SDP).

The Full Pre-Shipment Declaration is the primary declaration which is normally submitted, and must be used for Commercial export documents available, or direct through the HMRC portal, which allows traders to complete their own export declarations directly to the Customs computer. However, in order to achieve this, traders must apply for a specific digital certificate and password through the government gateway web address, which enables them to enter the system. The advantage of this system is that it is free of charge and the trader receives all messages from the computer directly into their own records.

For traders unsure as to how to effectively access the NES system or who do not have enough time, knowledge or resources to do so, it is still more convenient to submit all details of the export consignment to their freight agent, who will input the Export Declaration to the Customs computer on their behalf and will charge anything between £15 and £40 to do this. The condition is, however, that the exporter must still require the agent to send them a hard copy of the Declaration as well as details of the despatch as sanctioned by the Customs computer.

Information required

The main information required on an export declaration is as follows:

- Name of Exporter plus VAT Number;
- Name of Clearing Agent plus VAT Number;
- Destination of goods;
- Description of goods;
- Origin of goods;
- Tariff Commodity Code (8-Digit Tariff Code);
- Customs Procedure Code (7-Digit Number);
- Value of the goods (usually Ex Works or FOB Price);
- Unique Consignment Reference (UCR) - see below.

On the Declaration, you must provide the value of the goods; their description and preferably tariff code, the status of the goods, i.e. free circulation or under Customs control in the form of, for example, a Duty Relief procedure such as Inward Processing Relief (IPR), as this determines the correct Customs Procedure Code (CPC) to be used. Where a Duty Relief procedure is to be used, the shipper must also provide the clearing agent with the details of the duty relief authorisation, such as IP/0908/353/12 (a typical IPR Duty Relief authorisation number). Where an agent is being used to complete the declaration, all this information must be sent to them so that they can complete the declaration fully.

The UCR

The Unique Consignment Reference (UCR) is composed of the following:

- The year (e.g. 2010), which appears as 10;
- The country of export, i.e. UK, which appears as GB;
- The exporter’s EORI (Economic Operator Reference Identifier) in the form of the exporter’s VAT Number plus 3 zeros, e.g. 12345678900000;
- The Consignment Reference Number, e.g. A00001.

When do I declare goods for export to Customs?

- The Consignment Reference Number, e.g. A00001.

The UCR appears therefore as: 10GB12345678900000-A00001.

Timing

Under the NES regime, the following must be allowed for:

- Submission of all necessary commercial export documents to the clearing agent;
- Submission of the Export Declaration to the CHIEF computer;
- The Arrival Message (submitted at the port of loading);
- Clearance to load aboard vessel;
- Submission of the Departure Message.

It cannot be expected that these formalities can be completed within a few hours prior to the ship departing from the port. In order to ensure that all necessary steps have been completed, the declaration must be submitted to HM Revenue & Customs in sufficient time to allow for clearance to load by the computer, taking into account any examinations of the consignment sanctioned by the CHIEF computer.

The declaration itself is only seen as the pre-shipment advice as acknowledged by the Customs computer. The export process is not deemed by Customs to be complete until both the Arrival and Departure messages have been issued by the Customs computer, and the vessel has left port.

If a trans-shipment via another European port is undertaken, the exporter must ensure that they a received a copy of the export declaration stamped and endorsed by the Customs Authority at the ultimate port of despatch (in this case Rotterdam).