

How to delay customs declarations

A guide for traders importing goods to delay their customs declarations

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Can I use Delayed Declarations?

From January 2021 to 31 December 2021, if you're importing non-controlled, EU goods, you have the option to use delayed declarations in place of a full customs declaration at the point of import. This is beneficial if you have not yet put in place procedures to make full customs declarations or have signed up for simplified customs declaration processes. Moreover, it allows you to make duty payments when you submit supplementary declarations.

The list of goods imported to GB from the EU that are controlled and therefore exempt from the staged approach and delayed declarations can be found [here](#).

Note for movements entering via the Island of Ireland, there is a facilitation available for using Delayed Declarations - [see section 1.1.6 of the Border Operating Model](#).

Declarations can be delayed where the goods will be released into GB free circulation (cleared by customs and you can sell or use them in GB) for example:

- EU goods that are delivered directly for sale on the GB market
- EU goods that are discharged from transit procedures, moving it into GB free circulation
- EU goods taken out of customs warehousing, moving it into GB free circulation
- EU goods taken from a temporary storage facility in Great Britain, moving it into GB free circulation

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How do Delayed Declarations work?

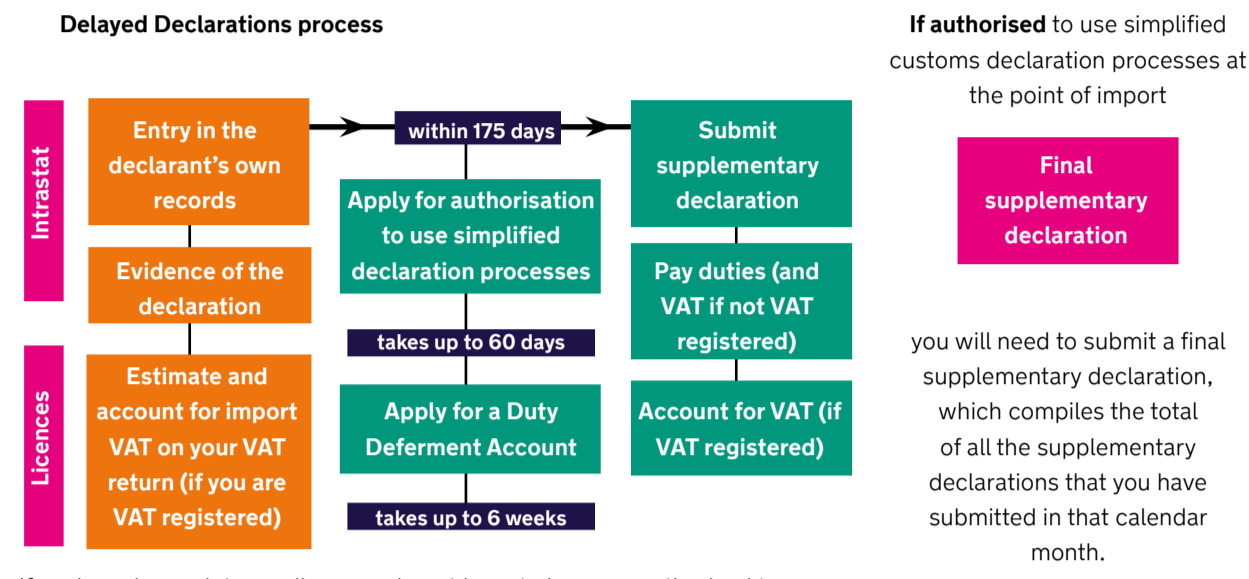
You are able to clear imported goods by:

1. Making a note of the movement in your own records – in place of a full customs declaration
2. Submitting a [supplementary declaration](#) within 175 days – once you, or someone else acting on your behalf, have the authorisation from HMRC to do so

If you decide to get someone else to deal with customs declaration requirements and make all the necessary declarations on your behalf (e.g. an intermediary or agent), they'll usually enter the goods in their records and make the supplementary declaration.

If you're not established in the UK, you must get someone who is established in the UK to enter the goods in their records and make the supplementary declaration on your behalf.

You can get someone else to make the supplementary declaration on your behalf after you've imported your goods, but you will need to make the entry in your own records.



If you're using an intermediary you do not have to become authorised to use simplified customs declaration processes yourself, even if you've imported goods using EIDR. Your intermediary will need to be authorised.

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Entry in the declarant's own records (EIDR)

What is EIDR? This is also referred to as [making an import declaration in your records](#). When you import goods using delayed declarations you have to bring them into free circulation (cleared by customs) by making an EIDR, and then be followed up with a supplementary declaration, which must be submitted to HMRC within 175 days. This approach simplifies requirements at the point of import for the vast majority of imports ([controlled goods](#) are exempt) until 31 December 2021.

As long as you have imported your goods before 1 January 2022, you will have 175 days from the point of import to submit your supplementary declaration. Here are two examples demonstrating when a supplementary declaration needs to be submitted for the date of import.

- 9/07/2021 - you must submit a [supplementary declaration](#) by 31/12/2021 (175 days)
- 1/10/2021 - you must submit a [supplementary declaration](#) by 25/03/2022 (175 days)

Locations without existing customs control systems (e.g. most roll on roll off (RoRo) ports) If your goods are entering a non-inventory linked premises, it is a requirement to make an import declaration at the point of import into the UK. This is in line with the [pre-lodgement model set out in the border operating model](#). When using delayed declarations this will involve making the declaration in your records at the point of import, and giving your haulier your GB EORI number as evidence of the declaration.

Location with existing customs control systems (e.g. ports with temporary storage facilities) If your goods are entering an inventory-linked premises, you will need to agree with the location how your goods will be cleared.

Evidence of the declaration You should give your haulier (or other person in control of the goods) evidence of making an delayed declaration, as they may be asked to provide evidence that a declaration has been made i.e. your GB EORI number.

If you are VAT registered, estimate and account for import VAT When making an entry into your records you should estimate the amount of import VAT to be accounted for and account for the VAT on the return covering the date of the import. Guidance on how to estimate the amount of import VAT can be found at [Complete your VAT Return to account for import VAT - GOV.UK](#).

How can I use EIDR? EIDR does not require goods to be declared to customs using HMRC systems upon import, with the information recorded in the importer's commercial records instead. As the information will be used to make a supplementary declaration and you therefore have a legal obligation to do this correctly, it is important you take this into consideration and file each individual declaration clearly.

If you're making a record in your own commercial records and later providing a supplementary declaration, your records must contain the following details:

- **Date and time of entry in records** – creating the tax point, which is used for working out VAT payments later
- **Customs procedure code** is a pre-defined HMRC code that is used to determine how your shipment will be processed and how the duties and taxes, if applicable, will be collected
- **Declaration Unique Consignment Reference** a reference number created by the trader, allowing you to identify the consignment in your records
- **Description** type of goods (this can be classified in the Commodity Code)
- **Quantity of goods** number of packages and items, net mass etc.
- **Invoices** purchase number and sales invoices (if available)
- **Customs Value** You must tell HMRC the value of your goods when declaring them for import from outside of the EU.
- **Currencies and valuation methods**
- **Consignee and consignor details** name, company name and addresses

You will also need for accounting for VAT & duties and submitting declarations:

- **Commodity Code** a numerical code that classifies your goods

You may also need:

- **Licensing Details** of licensing requirements and licence numbers
- **Warehouse approval number** any temporary admission, warehousing or temporary storage stock account references
- **Supporting documents** including the serial numbers, where appropriate
- **UK VAT Registered traders** must collect Intrastat Data
- **Inventory-linked premises** when you enter your goods in your records, you will also need to complete a [C21 declaration form](#). This will require information similar to the above list.

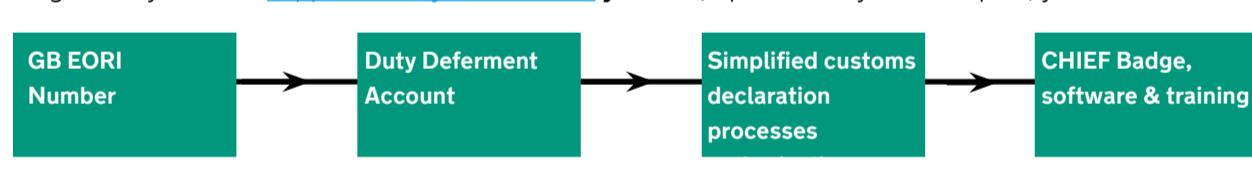
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Apply for authorisations to use simplified customs declaration processes

Customs processes are complicated, so most businesses use customs [intermediaries](#), to complete customs processes for them.

If you're using someone else to submit supplementary declarations, you will still need an GB EORI number. It is not a requirement to become authorised to use simplified customs declarations processes, or to apply for a CHIEF badge and software, if you're using someone else.

To get ready to make [supplementary declarations yourself](#), up to 175 days after import, you will need:



Even if you choose to use a customs intermediary, they may ask you to get your own [Duty Deferment Account](#).

GB EORI Number You must have GB Economic Operators Registration and Identification number ([EORI number](#))

Duty Deferment Account (DDA) You must apply for a DDA to delay paying most customs duties (VAT, Customs, Excise), which can take up to six weeks. A DDA account allows debts to be accumulated and paid in monthly consolidated amounts instead of paying for individual consignments. Your bank, building society or insurance company may need to guarantee your duty payments if you don't qualify for a guarantee waiver. See [here](#) for more information.

HMRC Authorisation To apply to use simplified customs declaration processes, you need to complete a [C&E48](#) form, which can take up to 60 days. You must provide a document which details your Customs Procedures along with your application and this must include information on how you will be importing goods.

There are two simplified customs declaration processes you can apply to use: [Entry in Declarants Records \(EIDR\)](#); [Simplified Declaration Procedures \(SDP\)](#). Like EIDR, SDP allows you to enter goods to a customs procedure without the need to provide a full customs declaration at the point of release.

HMRC will write to you to confirm if you're authorised to use simplified customs declaration processes. The letter will tell you what conditions you'll need to maintain to keep your authorisation.

CHIEF Badge & software If you need to use the Customs Handling of Import and Export Freight (CHIEF) system to submit supplementary declarations, you will need a badge from one of five **Community System Providers (CSP)**, find a **Software developer** providing customs declaration software, and find a **training provider**.

CHIEF Badge CSPs are commercial entities that directly interface with HMRC frontier systems including CHIEF. Your declaration details will be verified against the CSP's inventory before being forwarded to the CHIEF system. The CHIEF badge required will depend upon the ports where your goods will be imported. For non-inventory linked ports, you can use any CHIEF badge/CSP.

Click this [list](#) for trade and commercial contacts for Community System Providers (CSPs).

CHIEF software There are a number of different software providers who will connect to different CSPs. HMRC cannot recommend or endorse any one product or service over another.

Click this [list](#) for contact details of software developers who can provide help with Customs Declaration Service and CHIEF declarations. Software developers who have not agreed to have their details published on GOV.UK are not included.

CHIEF training It can be complicated to submit import and export CHIEF declarations, so you may want to find a company which offers training in this area.

Click this [list](#) for providers that offer training in various formats, including classroom-based and online courses. HMRC has not given any approval or recommendation for trainers on this list.

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Submitting supplementary declarations

Once you, or someone acting on your behalf, is authorised for using simplified customs declaration processes and have access to CHIEF software, you will be able to submit [supplementary declarations](#). Your declaration will need to include the information entered in your own records at the time of import for a consignment. More details of the boxes you need to complete on your declaration in CHIEF is available [here](#).

You may be able to [claim a preferential tariff](#) on your import. If you're claiming a tariff rate quota, they will still work on a first come, first served basis. This means the sooner you submit your claim, the greater the chance that your claim will be successful. The quota may be used up if you choose to delay.

Pay duties and VAT (if not VAT registered) When your supplementary declaration is accepted, HMRC will send a message giving a calculation of what you owe. Payment will be taken from your deferment account on the 15th day of the following month.

Account for VAT on your VAT return (if VAT registered) In the month after your supplementary declaration is accepted you should [get your Monthly Postponed Import VAT Statement](#) and use the figures on it to adjust the monthly VAT estimates you made on your previous VAT returns.

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Final supplementary declarations

The final supplementary declaration is a record of the supplementary declarations that have been submitted for every calendar month.

If you use delayed declarations, you will [only](#) need to submit a final supplementary declaration if you were authorised to use simplified customs declaration processes at the time you made an entry in your own records / EIDR.

You'll need to submit a final supplementary declaration by the end of the month following the submission of your supplementary declaration. You must submit your final supplementary declaration by the due date even if you have nothing to report. For more information, please see [here](#).

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Additional steps

Intrastat If you're a VAT registered business [above the threshold](#), you must continue submitting monthly Intrastat arrival declarations for goods imported from the EU to GB, from January 2021 for all of 2021.

Licences Check if your goods need an [import licence/certificate](#), for example if you are selling food or livestock and if so, apply for what you need.