

## **Notices Made Under The Customs (Import Duty) (EU Exit) Regulations 2018**

This document provides the notices that, with effect from the 2 January 2019, are made under The Customs (Import Duty) (EU Exit) Regulations 2018. These notices cover matters in regard to the application for a number of different customs procedures and these are set out in the numerical order of the regulations that provide the notice making powers.

### **Details of the Applicant**

The following notice relates to all applications for authorisations and approvals specified by The Customs (Import Duty) (EU Exit) regulations.

**From 2 January 2019, the following text has force of law by virtue of Regulation 85 (2) of The Customs (Import Duty) (EU Exit) Regulations 2018.**

Every application in respect of which an authorisation or approval can be issued by HMRC under Part 9 of the Customs (Import Duty) (EU Exit) Regulations 2018 must identify the applicant by providing the:

- The full name and address of the applicant; and
- Unless otherwise exempted, the applicant's Economic Registration Identification (EORI) Number.

### **Procedure Specific Provisions**

With regard to applications for the Authorised Economic Operator for simplifications (AEOC) status:

**From 2 January 2019, the following text has the force of law by virtue of Regulation 85(2) of The Customs (Import Duty)(EU Exit) Regulations 2018.**

An application for AEOC status must be made electronically, by email, on Form [C117](#) 09/18 and Form [C118](#) AEO questionnaire, the completed application must be sent to [AEOapplications@hmrc.gsi.gov.uk](mailto:AEOapplications@hmrc.gsi.gov.uk)

With regard to applications for the Authorised Use procedure:

**From 2 January 2019, the following text has force of law by virtue of Regulation 85 (2) of The Customs (Import Duty) (EU Exit) Regulations 2018.**

An application for authorisation to use the Authorised Use procedure must be made on a [SP1](#) v1.2, either:

- online, which requires a Government Gateway Account; or
- by posting it to:

HM Revenue & Customs  
Authorisations & Returns Team  
CITEX National Functions  
3 Wellington Place  
Leeds  
LS1 4AP

The application form must be accompanied by the following supplementary information:

- Details of your guarantee or intention to use individual guarantees;
- Details of the goods to be declared for the procedure;
- Details of the applicant's economic need for an authorisation to declare the goods to the procedure;
- Details of additional sites (if not entered on the form);
- Details of other approvals held such as for a Simplified Declaration Procedure.

If you have a designated HMRC Customer Compliance Manager, you may send your application form with supporting documents to them.

With regard to applications for a General Guarantee Account (GGA):

**From 2 January 2019, the following text has force of law by virtue of Regulations 85 (2) of The Customs (Import Duty)(EU Exit) Regulations 2018.**

An application for a General Guarantee Account (GGA) must be made using a Form G3 and posted to the address below:

Guarantee Seat  
NTAS  
HM Revenue and Customs  
1st Floor West, Ralli Quays  
3 Stanley Street  
Salford  
M60 9LA

The application must be accompanied by the guarantee form completed by your bank. To authorise your agent in advance to use your General Guarantee Account on your behalf, complete a Form G1, for standing authority, and Form G2, for a one-off authority, with your agent's full name, address and EORI number.

You can apply for a Customs Comprehensive Guarantee by completing [CCG1](#) v2 with [questionnaire CCG1a](#) v2.0.5 and posting to:

Customs Comprehensive Guarantee (CCG) Team  
Ralli Quays  
3 Stanley Street  
Manchester  
M60 2LA

The application form must be accompanied by the following supplementary information:

- Copies of the finalised annual accounts for the past 3 years;
- Details of any Duty Deferment accounts held;
- Details of any customs guarantees already held (for example for transit or special procedures).

With relation to applications for the Inward Processing procedure:

**From 2 January 2019, the following text has force of law by virtue of Regulation 85 (2) of The Customs (Import Duty) (EU Exit) Regulations 2018.**

An application for authorisation to use an Inward Processing procedure must be made on a [SP3](#) v4.0 either:

- online, which require a Government Gateway Account; or
- by posting it to:

HMRC  
CITEX Authorisations and Returns Team - Nottingham  
2nd floor East  
HM Revenue and Customs  
Fitz Roy House  
Castle Meadow Road  
Nottingham  
NG2 1BD

The application form must be accompanied by the following supplementary information:

- Details of your guarantee or intention to use individual guarantees;
- Details of the goods to be declared for the procedure;
- Details of the applicant's economic need for an authorisation to declare goods to the procedure;
- Details of additional sites (if not entered on the i-form);
- Details of other approvals held such as SDP;
- Where appropriate, evidence to inform a consideration by HMRC of whether the essential interests of UK producers would be adversely affected by the granting of an authorisation to declare goods for an Inward Processing.

If you have a designated HMRC Customer Compliance Manager, you may send your application form with supporting documents to them.

With relation to applications for the Outward Processing procedure:

**From 2 January 2019, the following text has force of law by virtue of Regulation 85 (2) of The Customs (Import Duty) (EU Exit) Regulations 2018.**

An application for authorisation to use an Outward Processing procedure must be made on a [SP4](#) v3 either:

- online, which require a Government Gateway Account; or
- by posting it to:

HMRC  
CITEX Authorisations and Returns team -Nottingham  
2nd floor East  
HM Revenue and Customs  
Fitz Roy House  
Castle Meadow Road  
Nottingham  
NG2 1BD

The application form must be accompanied by the following supplementary information:

- Details of your guarantee or intention to use individual guarantees;
- Details of the goods to be declared for the procedure;
- Details of the applicant's economic need for an authorisation to declare goods to the procedure
- Details of additional sites (if not entered on the I form)
- Details of other approvals held such as the Simplified Declaration Procedure;
- Where appropriate, evidence that that the essential interests of producers of goods in the United Kingdom would not be adversely affected by the granting of the authorisation.

If you have a designated HMRC Customer Compliance Manager, you may send your application form with supporting documents to them.

With regard to applications for the Simplified Declaration Procedure:

**From 2 January 2019, the following text has force of law by virtue of Regulation 85 (2) of The Customs (Import Duty) (EU Exit) Regulations 2018.**

Your application for authorisation to use the Simplified Declaration Procedure (SDP) or Entry in the Declarant's records (EIDR) must be made by completing [Form C&E 48](#) 02/19 and posting it to:

Authorisation and Returns Team  
HMRC  
3 Wellington Place  
Leeds  
LS1 4AP

You must include the following supporting information with your application:

- Details of the software to be used for the submission of the supplementary declarations;
- Any staff manuals or guides detailing how customs processes are handled within the business;
- Details of any Special Procedure or Outward Processing authorisations held;
- Details on how any mandatory guarantees will be provided.

If you have a designated HMRC Customer Compliance Manager, you may send your application form with supporting documents to them.

With regard to applications for the Temporary Admission procedure:

**From 2 January 2019, the following text has force of law by virtue of Regulation 85 (2) of The Customs (Import Duty) (EU Exit) Regulations 2018.**

An application for authorisation to use the Temporary Admission procedures must be made on a [SP5](#) v3.0, either:

- online, which requires a Government Gateway Account; or
- by posting it to:

HMRC  
Authorisations and Returns Team  
CITEX National Functions  
3 Wellington Place  
Leeds  
LS1 4AP

The application form must be accompanied by the following supplementary information:

- Details of your guarantee or intention to use individual guarantees;
- Details of the goods to be declared to the procedure;
- Details of the applicant's economic need for an authorisation to declare goods to the procedure;
- Details of additional sites (if not entered on the form);
- Details of other approvals held such as Simplified Declaration Procedure.

If you have a designated HMRC Customer Compliance Manager, you may send your application form with supporting documents to them.

### **Forms of a Guarantee**

With regard to the forms that a customs guarantee can take:

**The following paragraphs have the force of law, by virtue of Regulation 95(1)(b) and (3) of The Customs (Import Duty) (EU Exit) Regulations 2018.**

A guarantee to cover a liability to pay import duty must be provided in one or more of the following forms:

- an undertaking by a guarantor in relation to a comprehensive guarantee in the Form CCG2 version 1.4, obtained at the following link: [give a customs comprehensive guarantee CCG2](#);
- an undertaking given by a guarantor in relation to a single guarantee in Form C&E250 version 1.0, obtained at the following link: [Deed-of-Guarantee-for-payment-to-HMRC-commissioners-\(C&E250\)](#);

a cash deposit in sterling or any other means of payment recognised by HMRC as being equivalent to a cash deposit. Acceptable alternatives to a cash deposit are:-

- corporate credit card;
- commercial or personal debit card;
- bank transfer (Bacs, CHAPS);

- online or telephone banking (Faster Payments);
- cheque.

A guarantee to cover a potential liability to pay import duty must be given in one or more of the following forms:

- an undertaking by a guarantor in relation to a comprehensive guarantee in the Form CCG2 version 1.4, obtained at the following link: [give a customs comprehensive guarantee CCG2](#);
- an undertaking given by a guarantor in relation to a single guarantee in Form C&E250 version 1.0, obtained at the following link: [Deed-of-Guarantee-for-payment-to-HMRC-commissioners-\(C&E250\)](#);
- a Joint Contractual Liability (JCL) version, 1.1 obtained at the following link: [Give a joint contractual liability for customs comprehensive guarantee potential debts JCL](#);
- a cash deposit in sterling or any other means of payment recognised by HMRC as being equivalent to a cash deposit being:-
  - corporate credit card;
  - commercial or personal debit card;
  - bank transfer (Bacs, CHAPS);
  - online or telephone banking (Faster Payments);
  - cheque.