

C&E48 CSE

CSE is an approval for customs supervision at a traders inland premises. This approval can be utilised with a standard full export declaration, however if you wish to utilise it with a two part declaration, a separate authorisation for the simplified declaration procedure is required

Where Excise goods or Goods subject to licensing are being exported from a CSE approved premises the full declaration procedure must be used

Please read the completion notes before you fill in this form.

Section1. Application for approval to use CSE

1. Applicant details

1. Company Full Name , Address and Postcode	
1a. Company EORI Number	
1b. Company Reference Number (If applicable)	
1c. Contact information (name, address, phone number and email address)	
1d. Lodgement of declarations	
In own name and on own behalf <input type="checkbox"/> As an indirect representative <input type="checkbox"/>	

2. CSE requirements with customs procedures

2. Which customs procedures do you intend use with CSE Please indicate by completing all boxes that apply with 'X':			
<u>Exportation</u>		<u>Re-Exportation</u>	
Export of free circulation goods	<input type="checkbox"/>	customs warehousing	<input type="checkbox"/>
Export of Excise goods (direct or indirect)	<input type="checkbox"/>	inward processing	<input type="checkbox"/>
Exportation for outward processing	<input type="checkbox"/>	temporary admission	<input type="checkbox"/>
		free circulation for end use	<input type="checkbox"/>

3. Authorisation type

Type of declaration you wish to use with CSE - Full declaration and/or Simplified declaration procedure

3a Type of Authorisation (insert code)	3c. Declaration type to be used with CSE
3b Date and reference of any Local Clearance Procedure authorisation already held	Full declaration <input type="checkbox"/>
	Two part declaration <input type="checkbox"/> (prior authorisation required if this option is chosen) Already have authorisation <input type="checkbox"/> Applied for <input type="checkbox"/>

4. Authorised Economic Operator (AEO)

4a.Does your company have an AEO authorisation	Yes <input type="checkbox"/> No <input type="checkbox"/>	
4b.Authorisation Reference Number	Number:	
4c. Authorisations for customs procedures held by the applicant for which CSE will be used.		
Authorised procedure	Reference /Authorisation Number	Expiry date

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5. Main Accounts

5a. Place where main accounts are held
5b. Type of main account and method of declaration submission.
6 number of continuation sheets

Section2. Application for CSE approval continuation form-Export

7. Records for the procedure

7a. Place where records are held
7b. Type of records
7c. Other relevant information

8. Type of Goods

8a CN-codes/Chapter of CN	Description
8b Estimated total quantity	8c. Estimated number of transactions
8d Estimated total customs value	

9. Procedure codes

9 Customs procedure codes (CPC) non -confidential

10. Location of Premises for which CSE approval is required

10a Location (name and address)	10b Supervising customs office (name and address)
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Section 11 not currently in use for CSE Section 12 not currently in use for CSE Section 13 not currently in use for CSE	
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14. Type of declaration -

<input type="checkbox"/> Electronic declaration

Section 15 not currently in use for CSE
Section 16 not currently in use for CSE

**Section 3. Application for Approval to use Customs supervised Exports (CSE) Continuation form-
Additional requirements**

17. Compliance record

Compliance History
17a. Provide details of any customs authorisation held or applied for by your business that has been suspended/withdrawn or refused in the last three years.
17b. Do you have documented procedures for identifying and disclosing irregularities/errors to HMRC or other regulatory authorities as appropriate? Yes <input type="checkbox"/> No <input type="checkbox"/>
17c. Provide details of any compliance errors or irregularities you have discovered in the last three years.
17d. Have you taken any remedial action as a result? Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Intelligence information
17e. Provide details of any monetary or non-monetary irregularities for re-export/ handling /transfer or transport of goods you have made in the past three years.
17f. Have you taken any remedial action as a result? Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
17g Provide details of any high risk or controlled goods you handle for example, military goods or technology dual use goods, goods subject to licencing requirements, excise goods, CAP goods, hazardous materials

18 .Accounting and logistical system of your business

Audit trail
18a Do you maintain a full audit trail of your customs activities Yes <input type="checkbox"/> No <input type="checkbox"/>
Accounting and logistical system
18b what type of computer system(s) do you use for your commercial and, if used, duty management systems?

18c Where are your computer activities undertaken?

Internal control systems

18d Have you documented procedures that employees within the purchase, storage, production and sale processes must operate?

Yes No

18e Have your internal control processes been subject to any internal/external audit

Yes No

18f Have you documented procedures to control your standing data

Yes No

18g Have you documented procedures for the purchase and receipt of non-Union goods?

Yes No

18h Have you documented procedures to control the stock movement of goods

Yes No

18i Have you documented procedures to control your manufacturing processes?

Yes No

18j Have you documented procedures to control the delivery of goods from stock to your non-EU customers?

Yes No

Making customs declarations and the use of customs agents

18k Have you documented procedures for verifying the accuracy of customs declarations , including those submitted on your behalf by a third-party representative, for example agent forwarder?

Yes No

Procedures for back-up, recovery and fall-back and archiving

18l. Have you documented procedures for back up recovery fall-back and retrieval of your business records?

Yes No

Information security- protection of security systems

18m Have you documented procedures to protect your computer system against unauthorised access?

Yes No

Information security-documentation security

18n Have you documented procedures to control your document security?

Yes No

19. Annual accounts

If you are a company have you submitted your annual accounts to Companies House within the required time limits?

Yes No

I declare that the above particulars are true to the best of my knowledge.

Signed:

Print Name:

Status/position:

(Sole proprietor, Partner, Director or Company Secretary)

Date:

Send the application and any other accompanying documents to:

Authorisations and Returns Team

Customs Leeds

HMRC

3 Wellington Place

Leeds

LS1 4AP

Notes to help you complete the application form for Customs Supervised Exports (CSE)

To apply for approval to use customs supervised exports you need to complete all sections of this form and submit it to us, along with a list of your documented procedures and any annexes that accompany this application (for example a complete list of CN codes). You must also submit a floor plan of the premises, which clearly outlines the area you wish to have approved for use under CSE.

You must not submit your application until all documented procedures are in place.

Responsible personnel must be available during our visit to verify the information supplied on your application.

These explanatory notes provide you with both guidance on how to answer the questions as well as information on the standards we expect you to achieve and demonstrate to HMRC in order to gain Approval.

The conditions and criteria for approval relevant to each category of business will apply to all businesses regardless of their size. However, it is accepted that the standard of compliance is proportionate to the size and complexity of the business, type of goods handled

Applicant details

- 1 Enter the full name, address and postcode of the business making this application.
- 1a Enter the Economic Operator Registration Identification (EORI) number of the applicant.
- 1b Enter, if applicable, the reference number that you have allocated to this application. Otherwise leave blank.
- 1c Enter the full name and address (if different from the answer to Question 1) and phone number, email address and status within the business of the person you have designated as your point of contact.
- 1d Indicate the type of representation for the lodgement of your declarations by putting an X in the appropriate box.
Self-representation (SR) – in your own name and on your own behalf – CSE approved exporter submits their own export declarations
Indirect representation (IR) - a CSE approved third party/agent employed by an exporter. This would be where an agent has CSE approval for their own premises and in their own name but uses it on behalf of their Customers/clients. Their customers/clients may have instructed them to make their declarations, but the CSE approval holder has chosen to present the goods at their CSE approved premises. .Therefore, , the third party/ agent (CSE approval holder) is acting in their own name and on behalf of another - joint liability.

CSE Simplification Requirements

- 2 Indicate which export customs procedures you intend to use with CSE by placing an X in the relevant boxes.

Authorisation Type

- 3a Enter code 1 - if this is your first CSE application and you do not already hold a Local Clearance Procedure authorisation. Enter code 2 – If this is your first CSE application and a Local Clearance Procedure authorisation is already held. If you wish to add any additional premises under CSE. Complete 3B
- 3b Enter the date your original Local Clearance Procedure authorisation approval was issued along with any LCP reference number quoted.
- 3C Indicate the type of declaration you will using to declare goods at your CSE approved premises by placing an 'X' In the appropriate box.

Authorised Economic Operator

- 4a Indicate whether you are an Authorised Economic Operator (AEO) by putting an 'X' in the appropriate box. If you have answered yes enter the authorisation number.
- 4b Enter the type of customs procedure authorisations, reference and/or authorisation number and, if applicable, the expiry date of the relevant authorisation(s) which you wish to use in conjunction with CSE.

If you have an application for authorisation(s) that is pending, indicate this in the table by entering 'pending' against the type of authorisation(s) applied for. Also enter the date of application.

4c

Code	Authorised procedure
1	Customs warehouse/Free circulation
2	Inward Processing Relief
3	Temporary admission
4	Free circulation for end use
5	Outward Processing Relief

Main accounts

5a Enter the full address and postcode of the place where your main commercial, fiscal or other business records are held (if different from address at Question 1). If the same, enter 'See Q1'.

5b Enter the type of account that you maintain and type of computer system and software in use.

Include:

– Whether your records are electronic or paper-based.

If electronic, include the:

– type/name of the system used for your commercial and, if used, Customs duty management system(s)

– name of your software supplier if the applications used by your business include a specific Customs duty management and/or reporting system.

Enter the method utilised for submitting your declarations (for example CSP, Web, Software)

6 Enter the number of continuation forms attached to this application – if applicable

Section 2- Details to be entered in the various boxes of the continuation form for Export simplified procedure for CSE

Records for the procedure

7a Enter the full address and postcode of the place (if different from the address given at Question 5a.) where your customs records are held. If the same, enter 'See 5a'.

7b Enter the type of records (electronic or paper-based) and type of computer system and software in use (if different from Question 5b). If the same, enter 'See 5b'.

7c Enter, if applicable, any other relevant information regarding the records. Otherwise, leave blank.

Commodity code

8a Enter either the relevant 8 digit code for Customs nomenclature (CN) codes of the goods or the 4 digit chapters of the CN and the description of the goods that you intend to declare under this approval and include any lists of these with this application. CN Codes are required for any controlled goods you intend to export.

8b-d Enter the estimated total quantity or weight of the goods, the number of transactions and the value of the goods declared at 8a, that you have exported during the past 12 months.

Procedure codes

9 Enter the relevant Customs Procedure Code(s) (CPCs) that you will declare on your CSE declarations, as set out in Volume 3 of the Tariff Appendix E1 for exports.

Note If you use numerous CPCs enter the five main (most used) CPCs. A complete list must be submitted with this application.

Premises requiring CSE authorisation

- 10a Enter the full name, address and postcode of the premises you are requesting CSE approval for.
Note: if you will be using numerous sets of premises for CSE you must provide full details of all premises and include floor plans for each premise that clearly outline the CSE approved area.
- 10b Enter the full name(s), address(es) and contact details of the local customs office(s) responsible for the authorised location entered in box 10a, if known.
This may be:
Authorisations and Returns Team
Customs Leeds
HMRC
3 Wellington Place
Leeds
LS1 4AP
Or, if your company is a Large Business and you have a Client Relationship Manager, please send your application to them.
- 11 Not relevant for CSE
- 12 Not relevant for CSE
- 13 Not relevant for CSE
- 14 Only electronic declarations are permitted. Therefore put an 'X' in the box marked electronic declaration.
- 15 Not Relevant for CSE
- 16 Not Relevant for CSE - Not relevant as this is a UK facilitation and would not involve SASP.

Section 3 -Application for Custom Supervised Export approval

Additional requirements

In order to be approved for Customs Supervised Exports, you will need to demonstrate that you can comply with additional criteria regarding your compliance, record keeping and financial solvency. We have quoted the internationally recognised accreditation standards (ISO or PAS) that apply to the Questions at 18, entitled 'Accounting and logistical system of your business'. If you already hold any of these accreditation standards, please include the details in your answers. If you hold any accreditations that are relevant to this application but only recognised in the UK, include these in the relevant section. These may be taken into account when considering your application.

You will need to produce evidence that you hold the accreditation during our visit.

17. Compliance record

Your compliance record will be based on the last three years preceding the application. During that time you should not have committed a serious infringement or repeated infringements of customs rules. However, the record of compliance may be considered as acceptable if the infringements are of minor or negligible importance in relation to the number or size of your customs related operations/activities and do not create doubts concerning your overall compliance levels.

We will take into account the compliance of:

- The applicant
- The persons in charge or exercising control over the management of the business
- The legal representative in customs matters, if applicable
- The person responsible for customs matters

In doing so, we will consider:

- Irregularities/errors as a whole and on a cumulative basis

- Their frequency to establish if there is a systematic problem
- If there was any fraudulent/negligent intent
- Whether you notified HMRC voluntarily of the error/irregularities you discovered
- If you took any remedial action to prevent or minimise future errors

If you have been established for less than three years, then your compliance will be judged on the records and information available, including your involvement in previous businesses

17a For example:

May 2015- Refusal of customs warehouse application due to irregular stock records.

June 2015- Withdrawal of an SDP export authorisation due to persistent failure to submit supplementary declarations. The refusal/suspension/withdrawal of any customs application/authorisation will not necessarily result in the rejection of your application.

17b This refers to both financial and regulatory (for example licensing) irregularities/errors.

Your procedures should include:

- the appointment of a responsible contact person within your business to disclose irregularities/errors, including suspicion of criminal activity, to HMRC or other government departments
- requirements, including frequency, for checks to be performed and evidenced on the accuracy, completeness and timeliness of the recording and maintenance of records, for example, declarations/returns made to HMRC and other regulatory authorities, compliance with the conditions of approvals/authorisations
- use of internal audit resources to test/gain assurance of your procedures
- how staff are notified of requirements/changes
- the frequency of future reviews
- Management checks to ensure procedures are followed

17c This refers to both financial and regulatory (for example licensing) irregularities/errors.

For example:

1. March to September 2015 – Use of incorrect currency code on imports from China resulting in an over declaration of customs duty and VAT of £5,500
2. December 2015 – Quarterly IP return not submitted. If there are several, provide a total number and a brief summary of the main reasons for the errors

17d Examples of remedial action taken as a result of the two instances at 17C. above:

1. 6/10/15 – Computer system change to prevent entries being finalised until check performed on declared currency.
2. Outstanding return submitted. IP return procedures reviewed to include quarterly management checks. Relevant staff training and written instructions in place.

We can provide detailed information during our audit.

17e In contrast to note 17c, list all instances of any errors/irregularities you have made which have been identified by HMRC or other government departments (as opposed to you discovering them) relating to your imports, (re-)exports or transit declarations within the last three years. This may have resulted in an under or over declaration of revenue or been regulatory, for example, failed to obtain and declare a Department for International Trade (formerly BIS, BERR and DTI) licence. If there are several instances, provide a total number and a brief summary of the main reasons for the errors.

17f See 17d above.

17g Details of high risk and restricted goods can be found in Parts 4 of Volume 1 of the Tariff

18. Accounting and logistical system of your business

You should maintain an accounting system which will enable audit-based customs control. To enable HMRC to apply the necessary controls, you must allow us physical or electronic access to your records. Electronic access is not a pre-requisite to comply with this requirement.

Many businesses and organisations require an audit trail in their automated systems for security reasons. An audit trail is a process or an instance of cross-referring each bookkeeping entry to its source in order to check its accuracy. A complete audit trail will enable you to track operational activities from the flow of goods and products coming in, being processed and leaving the business. A complete audit trail also maintains a historical record that enables you to trace a piece of data from the moment it enters the file to the time it leaves.

The accounting system would normally include:

- general ledger
- sales ledger

- purchase ledger
- assets
- management accounts

The logistical system would normally include:

- sales order processing
- purchase order processing
- manufacture
- inventory – storage, warehousing
- shipping/transport
- supplier/customer lists

18a ISO 9001:2001 Section 6.3 refers.

Your audit trail should include:

- sales
- purchases and purchase orders
- inventory control
- storage (and movements between storage locations)
- manufacture
- sales and sales orders
- Customs declarations and documentation

If you use a computer to control your accounting and logistical systems, you will need to demonstrate on our visit:

- the extent of the computerisation
- the hardware platform available and the operating system running on it
- the segregation of functions between development, testing and operations
- the segregation of functions amongst users
- how access to the various parts of the system is controlled
- whether there have been any adaptations to the standard package
- the list of ledger accounts
- whether the system makes use of verification interim accounts
- how liabilities to customs/excise duty/VAT are recorded in the ledger
- whether you operate in batches
- whether your stock and financial records are linked

18b ISO 9001:2001 Section 6.3 refers.

Please indicate what system(s) you use for your financial accounting purposes, and also for any purpose connected with the movement of goods and associated Customs declarations. You should show which functions are covered by which systems.

If you use a complex ERP system such as Oracle you should indicate which modules are used.

If systems have been developed by your business, you should indicate 'in house'. Otherwise show the source of the application, for example, 'XYZ Company's Customs system'.

You will also need to provide details of any adaptations to your standard package and the reason for the adaptation during our visit.

18c ISO 9001:2001 Section 6.3 refers

With reference to all systems listed in 18b above, please show the address where computer activities are conducted – including activities on your behalf by any third party, or at premises other than your own. If the activities are split between more than one site, indicate activities carried out at each location.

You should have a system which corresponds to the type and size of your business and which is suitable to the management of the flow of goods, and have internal controls capable of detecting illegal or irregular transactions.

18d ISO 9001:2001 Section 7.4 refers

Further details of what you should include within your documented guidelines covering all these processes can be found in the Explanatory Notes at 18g to 18j. These should also cover transportation and freight forwarding. During our visit you should also show evidence that you regularly and fully review your procedures, document any changes and notify affected staff of the changes.

18e ISO 9001:2001 Section 7.4 refers

The internal control processes relate to those detailed at Question 18d Examples of the types of audit may be:

- internal audit within your company or by your parent company
- external audit by customers, independent accountants/auditors, HMRC or other government departments.

You will need to make any reports available during our visit as well as evidence of any remedial action taken to correct any deficiencies identified

18f ISO 9001:2001 Section 7.4 refers

Standing data (master files) mean key information about your business, for example, customers' names and addresses, suppliers, product files containing information on the description of the goods, commodity codes and origin and so on.

Your documented procedures should include:

- how you set up, maintain, change and archive standing data which are relevant to customs
- who is responsible for these within your business
- if you use a third party, the functions they perform
- how changes to standing data are authorised
- how access to standing data is controlled within your business

This includes:

- imported goods from non-EU countries
- imported goods from non-EU countries via Other Member States (OMS) which are not in free circulation
- transfer of non-EU goods, which are not in free circulation, from OMS or within the UK

18g ISO 9001:2001 Section 6.3 refers

Your procedures should include:

- purchase ordering procedures
- confirmation of order
- shipping/transport of goods
- inco terms
- customs clearance arrangements
- supporting documentation requirements, including your system for the reporting, handling and retaining of original preference certificates, Documentary Proof of Origin, licences, and so on
- transport of goods from the frontier to your or your customers' premises
- receipt of goods at your or your customers' premises
- payment/settlement
- how, when and by whom are goods entered into the stock record
- reconciliation between purchase order and goods received
- arrangements for returning/rejecting goods
- arrangements for accounting and reporting short and over shipments
- arrangements for identifying and amending incorrect entries in the stock records
- quality control
- identification of non-community goods within the system
- use of a third party's or customer's premises, for example, Type A customs warehouse and procedures for exchanging information

18h ISO 9001:2001 Section 6.3 refers

Your procedures should include:

- a clear assignment of a location for storage of the goods
- safe storage of dangerous/hazardous goods
- whether stock is recorded by value and/or quantity
- existence and frequency of stock taking
- if a third party's premises is used to store your goods, arrangements including reconciliation between your and third party's stock record
- if a temporary location is used to store the goods
- recording and controlling the stock
- identifying EU and non-EU goods
- movement and recording of goods between locations within the same premises or different sets of premises
- arrangements for dealing with breakages, deterioration or destruction of goods, losses and stock variations
- quality control

18i ISO 9001:2001 Section 6.3 refers

Your procedures should include:

- raising the works order
- requisitioning of stock items and delivery from storage

- manufacturing process, staff responsibilities, and records maintained
- recipe codes
- recording the manufactured product and unused stock in the stock records
- use of standard manufacturing methods in the production
- monitoring and management controls of the manufacturing process, for example, rates of yield
- how you deal with irregularities, variations, waste, by-products and losses in the manufacturing process
- quality inspection of manufactured goods and recording of results
- safe disposal of hazardous goods

18j) ISO 9001:2001 Sections 6.3, 7.1 refer – **Exports only**

Your procedures should include:

- receiving customer order and raising works or purchase order
- informing the warehouse of the sale order/release of the goods
- instructions to third party if goods are stored elsewhere
- picking
- packing procedures
- how, when and by whom are the stock records updated
- quality control
- despatch/collection notes
- inco terms
- transport of goods to your customers or to the frontier for (re-)export
- raising sales invoices
- instructions to agent for (re-)exports and raising/availability/control of supporting documents
- acknowledgement of receipt/evidence of shipment of goods
- returned goods – inspection, counting and recording in stock
- payment and credit notes
- dealing with irregularities, short shipments and variations

18k) ISO 9001:2001 Section 6.2.2 refers

Your procedures should include:

- how you ensure the completeness and accuracy of customs declarations you make yourself, including performing management checks. This will include classification, preference, proof of origin, licensing requirements, anti-dumping and valuation
- how you ensure the prompt presentation or availability of supporting documentation
- how you maintain up-to-date details (names and addresses) of agents/third parties used
- how agents are appointed, for example, the credibility and suitability checks you perform before you appoint them
- the circumstances when they are used
- contracts detailing responsibilities, including the type of representation by agent, for example, direct or indirect
- the way you provide clear and unambiguous instructions to your agent
- how you provide supporting documents to your agent, including presentation and retention/return
- what the agent should do if the instructions are unclear
- how you check/verify the accuracy and timeliness of your agent's work including meeting all of your CSE Export Procedure requirements
- how you notify your agent of any errors/amendments regarding cleared entries
- dealing with irregularities
- voluntary disclosures of errors to HMRC

As third- third-party representatives, your procedures should include:

- contracts detailing responsibilities, including the type of representation to be used by you
- prompt presentation or availability of supporting documentation
- how your staff are aware of customers' and contract requirements
- what you do if the customers' instructions are unclear or the details provided are incorrect
- how you ensure that you meet all your customers' requirements regarding Export Procedure
- Voluntary disclosures of errors to HMRC.

18l) ISO 9001:2001 Section 6.3, ISO 17799:2005, ISO 27001:2005, ISO norm for standards in IT security refers.

You should have procedures in place for the archiving and retrieving of your records and information and for protection against the loss of information.

Your procedures should include:

- how long the data remains available online in its original form

- how and for how long is the data archived
- on what kind of media the data is stored
- in which software format the data is stored
- whether the data gets compressed and at what stage
- how you guarantee
 - the long-term availability of the technical quality of the recording media
 - availability of the hardware and program code
 - descriptions of the data
 - the program code
- the arrangements if a third party is used
- the frequency and location of any back-up and archived information

18m ISO 17799:2005, ISO 27001:2005, ISO/PAS 28001:2006 Section A 3.3 refers

We would expect you to have appropriate information technology security measures, for example, firewalls and anti-virus protection, to protect your computer system from unauthorised intrusion and to secure your documentation.

Your procedures should include:

- an updated safety plan describing the measures in place protecting your computer system from unauthorised access as well as deliberate destruction or loss of information
- details of whether you operate multiple systems at multiple sites and how they are controlled
- who is responsible for the protection and running of the company's computer system (responsibility should not be limited to one person only but to several persons who are able to monitor each other's actions)
- how you issue authorisation for access and the level of access to the computer systems. (Access to sensitive information should be limited to staff who are authorised to apply changes/additions to the information)
- the format for setting passwords, frequency of changes and who issues passwords
- details of firewalls and anti-virus protection
- removal/maintenance/updating of user details
- dealing with incidents when the system has been compromised
- the frequency of testing your system against unauthorised access and the recording of results
- a business continuity/disaster recovery plan in case of incidents
- back up routines when your system does not work, including restoration of all relevant programs and data

18n ISO/PAS 28001:2006 Sections A 3.3, 4.2, ISO 17799:2005, ISO 27001:2005 refers

Your procedures should include:

- recording and back-up of documents including scanning and microfiche, and limiting access
- an updated safety plan describing the measures in place to protect documents from unauthorised access as well as their deliberate destruction or loss
- the filing and safe, secure storage of documents including responsibilities for their handling
- dealing with incidents which compromise document security
- testing your system against unauthorised access and recording the results
- business continuity/disaster recovery plan (repeated above)
- documented remedial action taken as a result of any actual incidents
- which staff have authorised access to your documents
- who is authorised to change details of documents
- security requirements you have placed on your partners and other contacts, for example, agents handling sensitive information provided by you

Annual accounts

19 To ensure your financial solvency we require you to have submitted up-to-date annual accounts.

If you are a newly established business, or have just started trading, we will judge your financial solvency on the basis of records and information that are available at the time of your application.

Your rights and obligations

'Your Charter' explains what you can expect from us and what we expect from you. For more information go to www.gov.uk