

CUSTOMS CLEARANCE AUTHORISATION



TO COMPLETE AN IMPORT AND/OR EXPORT DECLARATION UNDER UCC RULINGS THE FOLLOWING INFORMATION IS REQUIRED FOR CDS. PLEASE COMPLETE AND RETURN TO GERLACH CUSTOMS SERVICES UK TO DECLARE YOUR CONSIGNMENTS TO HMRC AS YOUR DIRECT REPRESENTATIVE.

SECTION 1: Parties involved in the transactions

1.1 Exporter Name

Exporter EORI

Exporter Address

SAD BOX 2

Data Element (DE) 3/1 & 3/2

Seller Name

Seller EORI

Seller Address

New Information for CDS

DE 3/24 & 3/25

1.2 Importer Name

Importer EORI

Importer Address

SAD BOX 8

DE 3/15 & 3/16

Buyer Name

Buyer EORI

Buyer Address

New Information for CDS

DE 3/26 & 3/27

Section 2: Valuation and Procedure

2.1 Delivery Terms – INCOTERM code

(SAD BOX 20 – DE 4/1)

Location up to which the INCOTERMS applies

2.3 Additions and Deductions (SAD BOX 45 – DE 4/9)

Is there anything that affects the customs value of the goods and is not specified on the commercial invoice?

YES

☐

NO

☐

If YES provide details and/or codes found in the relevant table in the Guidance Notes:

2.2 Valuation Indicators (SAD BOX 45 – DE 4/13)

QUESTION	YES	NO
Is there a price influence as a result of a party relationship between the buyer and seller?	<input type="checkbox"/>	<input type="checkbox"/>
Are there restrictions as to the disposal or use of the goods by the buyer in accordance with Article 70(3)(a) of the Code?	<input type="checkbox"/>	<input type="checkbox"/>
Is the sale or price subject to some condition or consideration in accordance with Article 70(3)(b) of the Code?	<input type="checkbox"/>	<input type="checkbox"/>
Is the sale subject to an arrangement under which part of the proceeds of any subsequent resale, disposal or use accrues directly or indirectly to the seller?	<input type="checkbox"/>	<input type="checkbox"/>

2.4 Nature of Transaction (SAD BOX 24 – DE 8/5)

Please provide the 2 digit code(s) for the type of transaction(s) applicable to your business e.g. Outright Purchase / Sale – 11

2.5 Currency of Goods

2.6 Customs Procedure Code (SAD BOX 37 – DE 1/10)

Please provide the full customs procedure code (CPC) *Note this will come in 2 parts.



SECTION 3: Commodity Code(s)

3.1 Commodity Code(s) (SAD BOX 33 – DE 6/14)

Please confirm below the commodity codes of the goods you are importing

3.2 Licence

Do your goods require a licence?

YES ☐ NO ☐

3.3 Preference (SAD BOX 44 – DE 2/3)

Are the goods liable to preference?

YES ☐ NO ☐

If YES please provide licence and/or preference details and goods description below

If the goods are liable to preference please state REX (Registered Exporter System) or Authorisation number on the commercial invoice.

SECTION 4: Deferment and CCG (If Applicable)

4.1 Deferment Account Number

Please confirm below DAN (deferment Account Number)

4.3 Country of Destination (SAD BOX 17a – DE 5/8)

4.2 Customs Comprehensive Guarantee (CCG)

Number (SAD BOX 52 – DE 8/3)

Type (SAD BOX 52 – DE 8/2)

4.4 Postponed VAT Accounting (PVA)

Are you using PVA (Postponed VAT Accounting)? If not state VAT will be charged to deferment

YES ☐ NO ☐

SECTION 5: HMRC Supervising Office

Please state (if applicable) below the HMRC Supervising Office:

SECTION 6: Additional Information

Please advise any further information:

SECTION 7: Contact and Authorisation

Name:

Date:

Company Position:

Company Stamp:

Address:

I hereby declare the information provided is complete, true and correct to the best of my knowledge. Any changes to the above must be advised to Gerlach Customs Services UK Limited

Telephone Number:

Signature:

Email Address:



GUIDANCE SHEET



PLEASE REFER TO THIS GUIDANCE SHEET WHEN COMPLETING THE GERLACH CUSTOMS UK POWER OF ATTORNEY/CLEARANCE INSTRUCTION FORM YOU HAVE BEEN PROVIDED. IF YOU HAVE ANY FURTHER QUERIES CONTACT GERLACH TODAY.

SECTION 1: Parties involved in the transactions

1.1 / 1.2 Please provide the **full name, address and EORI number** of the importer and exporter.

An EORI number – Economic Operator Registration and Identification Number – is a unique ID code used to track and register customs information in the EU. Ensure the EORI number is registered to the relevant party.

Section 2: Valuation and Procedure

2.1 Delivery Terms – INCOTERM code and location

Incoterms are a commercial agreement between the buyer and seller as to whom pays incurring import/export charges. The location is the point where the INCOTERMS stop. Please see link below for further information

[KNOW YOUR INCOTERMS](#) 

2.2 Valuation Indicators

To ensure we are declaring the correct value of the goods we require to know any potential indications that the value has been applicable to a variation of influences.

2.3 Additions and Deductions

Any further charges which accumulate into the value of the goods which are not stated on the commercial invoice. As an example being cost of shipping.

2.4 Nature of Transaction

What is the reason for the import or export of the goods? This can have a direct impact on the customs procedure (CPC)(Section 2, Part 2.6)

2.5 Currency of Goods

What is the currency of the goods? Ensuring the correct currency is declared can save you over or under paying taxes.

2.6 Customs Procedure Code

How are the goods being import or exported? We require you to advise of the CPC enabling us to declare the correct procedure to import or export the goods. Please see link below for further information

[HMRC PROCEDURE CODES](#) 

SECTION 3: Commodity Code(s)

3.1 Commodity Code(s)

A commodity code determines the customs duties and other charges levied on the goods, the preferential treatments that may be applicable. Please see link below for further information

[HMRC TRADE TARIFF](#) 

3.2 Licence

Do the goods you are importing or exporting require a licence? Certain commodities require a licence such as medication, steel and food stuffs (IPAFFS/PEACH). Please see link below for further information

[HMRC IPAFFS](#) 

3.3 Preference

Preference (preferential origin) is applied to goods from particular countries which have fulfilled certain criteria. The correct authorisation statement and REX (Registered Export System) number need to be stated on the commercial invoice. Only applicable to Imports



SECTION 4: Deferment

4.1 Deferment Account Number (if applicable)

Do you have a deferment account number (DAN)? This is an account which allows you to make one payment a month via direct debit instead of paying for individual consignments. Your deferment account number should be associated with your EORI number.

Only applicable to Imports

4.2 Customs Comprehensive Guarantee

For the launch of CDS you are now required to apply and obtain your customs comprehensive guarantee (CCG). Please ensure you have applied for one via the below link.

Only applicable to Imports

[HMRC CCG NUMBER](#) 

4.3 Country of Destination

What is the final country the goods you are importing or exporting destined for?

4.4 Postponed VAT Accounting

Are you applicable for postponed VAT account(PVA)? Please state yes or no to ensure it is applied to the declaration.

Only applicable to Imports

[HMRC PVA](#) 

SECTION 5: HMRC Supervising Office

Importing or exporting certain goods and/or under specific procedures requires a HMRC supervising office to be declared. The nominated supervising office is responsible for monitoring compliance with the conditions and requirements of the special procedure after the authorisation has been issued.

SECTION 6: Additional Information

This section is your opportunity to state any additional requirements you wish to be declared on your consignment. Please see below some possible further information we would require:

- Is there a specific party you wish to be used against different routing
- Do you require references to appear on the declaration
- Clarification on how to deal with discounts/uplifts shown on commercial invoice
- Contact information direct to your Import/Export team

Providing the above or any other information does not impact the declaration. Additional information is to aid us completing your declaration to your standard.

SECTION 7: Contact and Authorisation

Once you completed the above sections the best to your knowledge, we require your full contact details along with a signature. Please note once this form is completed, any further changes post completion will need to be advised to Gerlach Customs Services UK Limited. If you do not advise us of further changes we are obliged to use the information provided on this form.

Contact

Gerlach – Dover
3rd Floor, Charlton House
Dour Street, Dover
CT16 1AT

Tel No: +44 (0) 248 0892

Email: Sales@uk.gerlachcs.com
Customer.Service@uk.gerlachcs.com

Gerlach – Southampton
7 Contender House, Meridians Cross
Ocean Way, Southampton
SO14 3T

Tel No: +44 (0) 2380205820

Gerlach – Lichfield
Wood End Lane, Fradley Park
Lichfield
WS13 8NG

Tel No: +44 (0) 1543443092



GERLACH CUSTOMS SERVICES UK LIMITED
3RD FLOOR, CHARLTON HOUSE, DOUR STREET, DOVER, KENT, CT16 1AT – TEL NO: 44 (0) 844 248 08 92



CUSTOMS DECLARATION SERVICE (CDS)

CUSTOMS COMPREHENSIVE GUARANTEE (CCG)



A customs comprehensive guarantee (CCG) is only required if you transport goods more than three times a year or if HMRC notified you to have one. With the launch of the new customs operating system (CDS) you are now required to have a CCG number when importing and/or exporting goods.

What is a Customs Comprehensive Guarantee?

A customs guarantee is an agreement to pay for customs debt that has or will occur. If duty is not paid at the time of import or export a guarantee is required and becomes accountable for the incurred charges.

Do you require a CCG?

As stated above before the launch of CDS a comprehensive guarantee was optional. A customs comprehensive guarantee is now a requirement for all who import and/or export using either your own deferment/cash account (Imports only) or exporting goods with a transit document (TAD) in place. If your CCG amount does not cover the full cost of customs debt to be incurred you will require an individual guarantee.

What is an individual guarantee?

Whereas a customs comprehensive guarantee covers the cost of your overall movements per year, an individual guarantee is per consignment. You can only use an individual guarantee if you move goods no more than three times a year or need to cover a large amount of customs incurred debt that cannot be covered by your CCG.

How to Register

Before you begin to apply for your CCG, you will need to have access to the CDS Portal via the Government Gateway (Please see CDS Portal Fact Sheet). Once you have access you will need the following for your CCG application:

- EORI number
- name associated with your EORI number
- company registration number (if this applies)
- UK address associated with your EORI number
- correspondence address
- VAT number (if this applies)
- Authorised Economic Operator (AEO) certificate number (if this applies)
- duty deferment account number (if this applies)
- company directors' and officials' details, including date of birth
- person responsible for customs authorisations, their details and practical customs experience
- your estimated debt

Please follow the below link to register for your customs comprehensive guarantee today.

[Apply for a customs comprehensive guarantee to cover customs debts - GOV.UK \(www.gov.uk\)](https://www.gov.uk)

The launch of the customs declaration service (CDS) will bring many new requirements but please rest assured the UK Gerlach team will guide and advise you through this transition.





CUSTOMS DECLARATION SERVICE (CDS)

ONLINE CDS PORTAL: REGISTRATION & FINANCIAL DASHBOARD



If you do not know already, you will need to register for a government gateway user ID. This will in turn give you access to the CDS portal where you can upload supporting documents (licences or certificates of origin) or view your financial dashboard.

HOW TO REGISTER FOR THE CDS PORTAL?

Before you begin registering for the government gateway please see below requirements needed to register:

- EORI NUMBER (GB)
- UNIQUE TAXPAYER REFERENCE (UTR)
- REGISTERED COMPANY ADDRESS
- START DATE OF BUSINESS
- NATIONAL INSURANCE NUMBER
- EMAIL ADDRESS

Once registered you will be assigned your government gateway user ID. Using this to log in you will find many options which may be of relevance to your imports/exports and financials. Within the manage account section you have the opportunity to add specific services, here you can add the CDS portal to your inventory.

FINANCIAL DASHBOARD

Within the CDS portal you can view your financial dashboard, giving you real time information on account balances. Here you can view postponed vat (PVA), deferment and cash account statements. Upon registering for the CDS portal you will be automatically assigned a cash account, without the portal you will be unable to view current balances and make payments into the account.

Registering for your government gateway user id/CDS portal and navigating your financial dashboard is a step by step process. Follow the link below to get started today:

<https://www.gov.uk/guidance/get-access-to-the-customs-declaration-service>

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CUSTOMS DECLARATION SERVICE (CDS)

PAYMENT METHODS: DEFINING YOUR WAY TO PAY



You are most likely familiar with the current procedures to pay for your duty and/or vat applicable to your customs import declarations. Use of the deferment account is still available and will be the key way to pay with the launch of the customs declaration service (CDS). However, with the new operating systems come two new ways importers can pay for the incurred charges.

IMMEDIATE PAYMENT

You now have the option to pay for incurred duty/vat charges per individual declarations. Upon the declaration being submitted to the customs operating system a payment reference will be returned. You must quote this reference when transferring funds. You can make transfer via bank transfer, chaps or BACS (3 working days). However, you must consider the time frame of transfer as you can face a longer wait and therefore possibly hold up your transport. It is also worth being mindful of the payment reference as customs will use this to associate the payment to the specific declaration.

CASH ACCOUNT

Cash accounts will replace the flexible accounting system (FAS). You will have to be registered for the CDS portal, upon registering you will be automatically assigned a cash account. You have the ability to add funds to the account to cover the cost of customs debt. This will need to be maintained and ensure the account has sufficient funds to enable your declaration to clear.

DEFERMENT ACCOUNT

The above two options are reasonable methods of payment, although they come with bigger implications. The biggest being unable to clear your declaration and ensure your goods can carry on the rest of its journey. Using a deferment account is a sure fire way to ensure the above never happens. Whether this be your own deferment account or using the Gerlach deferment account. The key advantage of using the Gerlach deferment account is very little risk of holding up your consignment and aids with cash flow.

Whichever way you choose to define the way you pay for your customs incurred charges, Gerlach are here to support you. The launch of the customs declaration service (CDS) will bring many new requirements but please rest assured the UK Gerlach team will guide and advise you through this transition.





CUSTOMS DECLARATION SERVICE (CDS)

DEFERMENT ACCOUNTS: SETTING UP PAYMENT & GIVING STANDING AUTHORITY



In order to prepare for the CDS changeover on the 1st October 2022, you will first need to set up a CDS account. Once your CDS account has been created and access has been gained, you will be able to set up your financial accounts and allow a standing authority to handle your finances.

WHAT IS A DEFERMENT ACCOUNT

A deferment account allows you to make one payment through monthly Direct Debits rather than paying for individual consignments. This helps to ensure that declarations are cleared. You can still use deferment accounts on the new CDS system.

HOW TO ESTABLISH YOUR DIRECT DEBIT

You will need to submit a new Direct Debit instruction through your CDS account. Simply log in to your account and on your financials tab you will find clear instructions on how to set up your Direct Debit. Don't worry, you don't need to cancel your previous Direct Debit with CHIEF.

SETTING UP STANDING AUTHORITY

Standing authority is simply a company that has been authorized to act on behalf on their client. Giving a standing authority to your CDS account will enable them to maintain your deferment account.

Imparting permission to your standing authority is easily done by following these steps:

- Log into your CDS financials account.
- Under the 'Manage account' authorities section, select 'Add an authority'.
- Enter the Gerlach EORI number (**GB142936702000**) for your selected authority and select 'Duty deferment'.
- Review and confirm that the EORI details entered are correct and match the business name.
- Select a date in which you want the authority to start.
- Decide whether you want the authority to view your balance or not – it is recommended that you do.
- Enter your personal details for HMRC records.
- Review the entire document before confirming and simply submit.

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