

Importers – 1st July Checklist

If you've chosen to delay making customs declarations on non-controlled goods you've imported from the EU this year, you may need to start thinking about making a supplementary declaration.

Originally, Import Declarations were not required until 1st July but now Import Declarations are due within 175 days of your shipment arriving in GB – so if you imported anything in January 2021, your supplementary declaration could be due very soon.

Businesses MUST retain their own records so they can submit declarations



1. **Maintain records of all your imports** - make sure you have an internal management process in place to track your Imports
2. **Verify that Import Declarations have been completed** - Obtain information about the data HMRC holds on your imports by requesting [Management Support System \(MSS\) data](#).

Appoint a Customs Agent if you need to complete declarations, e.g. the [ChamberCustoms](#) service

3. **Verify that they are accurate** -
 - Verify accurate Duty has been charged and paid – You can receive tariff-free/duty-free trade on goods of EU origin so ensure you know the Country of Origin so that correct duties are calculated. You will also need to verify the Commodity Code to know if Duties apply.
 - Verify accurate VAT has been charged and accounted for – Most imports attract Import VAT, now including those from the EU. HMRC announced Postponed VAT Accounting to enable businesses to account for VAT on their next VAT return.

BE AWARE: Transporters might be using PVA without you realising it. You can download your [Postponed VAT Accounting statement](#)

You can view general information on Postponed VAT Accounting (PVA) [here](#).

Helpful Q&A's

How do I know if I need to make a supplementary declaration?

If you haven't yet made a declaration for imported goods, either you or your intermediary will need to make a supplementary declaration. This needs to be done within 175 days of the import.

What do I need to do?

If you have an intermediary, or used a courier or freight forwarder to move your goods, you should have agreed with them who will be making the declaration. If you chose to delay your declarations, you should have kept detailed records on your imported goods at the time of import – an intermediary will need this information to make a declaration on your behalf. There is still time to ask an agent to make the supplementary declaration for you, even if you have made your own entry in declarant's records.

If you are delaying your declarations, you will need a duty deferment account. Even if you are using an intermediary, most will require you to have your own account. You should check this with your intermediary if they haven't already advised you to set one up. A duty deferment account allows you to make one payment each month for any imports rather than paying every time you import goods. This can be helpful in managing your cashflow. You can find out [how to apply for a duty deferment account](#) for use in GB or NI on GOV.UK.

If you choose not to use an intermediary, and you imported any goods which are not controlled (for example not alcohol or tobacco etc.) into GB, you will need to complete the supplementary declaration yourself. If you're unsure about which goods are controlled, you can find a [full list](#) on GOV.UK. If you need to make a supplementary declaration yourself you will require authorisation from HMRC including access to our systems, and software that is compatible with them. You can find more information about [making your supplementary declarations](#) on GOV.UK.

Are there other authorisations that could help my business?

Depending on the nature of your business, there could be ways for you to make the customs process quicker, simpler or even less costly. For example, if you are importing goods temporarily for manufacturing or repair purposes, you may not need to pay duty on these. To help you, Gov.uk have created an [online tool](#) that allows you to check which authorisations you might be eligible for.

Is there other support available?

If your business has no more than 500 employees and up to £100 million annual turnover, you can apply for the [SME Brexit Support Fund](#) until the end of June. This offers businesses up to £2000 to pay for practical support including training or professional advice to adjust to new customs, rules of origin and VAT rules when trading with the EU.

Essex Chambers also have a [SME Brexit Funding Product](#) for your business. This product has been built to provide training, support and coaching that is bespoke to the international trade activities of the business and meets the requirements and scope of the SME Brexit Support Fund scheme.