



# CustomsClear declaration checklist

## Getting ready to complete your customs declarations

Completing a customs declaration, especially if you've never done it before, may seem a little daunting, but it doesn't have to be. CustomsClear is an easy-to-use online software with helpful, built-in features that make submitting customs declarations straightforward.

To help you get ready to complete your customs declaration, we've put together this handy list of the most common pieces of documentation you might need.

You can find a lot of the necessary information on the existing commercial documents related to the movement of your goods. If you've previously imported or exported goods, you would have submitted this information to your broker or freight forwarder to move your goods across the border. If you don't have the information, you can get it from the relevant parties in your supply chain.

### WHAT YOU NEED TO MAKE CUSTOMS DECLARATIONS

Check if you need to declare goods

☐

Apply for an EORI Number

☐

Apply for a Duty Deferment Account (this is only necessary if you need to pay duty and tax on imported goods)

☐

## Exports

### 1. Check the duties and customs procedures of the country you are exporting to.

You may need a licence to export your goods, e.g.:

- Guidance on importing and exporting live animals or animal products
- Importing and exporting plants and plant products
- Export art, antiques and cultural goods: special rules

## 2. Check and confirm that the recipient you're exporting to can receive your goods.

Depending on the type of goods, recipients may be required to submit additional documentation to receive them. This may include an import declaration in the EU country of destination, licenses or certificates.

## 3. Find and confirm the appropriate commodity code for your goods.

To do this, you can classify the goods by using the CustomsClear commodity code lookup feature. The commodity code lookup helps you find and classify goods using everyday descriptions.

[Learn more about how CustomsClear simplifies the declaration process.](#)

## 4. Have your required documentation on hand.

This includes your goods invoice and any licences or certificates required for them to move - these documents must travel with your goods.

- When completing your invoice, list your goods at the price you're selling them or the market value price if you are not selling the goods.
- [Proof of origin](#) for your goods may be required if you're exporting to a country where your goods have a reduced rate of duty. The importer will need the evidence of the 'proof of origin' to claim the preferential rate of duty.

## 5. Submit your declaration [using CustomsClear](#).

Using CustomsClear, you'll get real-time feedback and notifications from HMRC on the status and clearance of your goods being declared.

## 6. Provide the customs references to the company transporting your goods across the border.

For exports, the DUCR (Declaration Unique Consignment Reference) is the key reference for the haulier to comply with the export control requirements of the Goods Vehicle Movement Service (GVMS).

## 7. Share the commercial information, transport, and customs documentation

with the person responsible for making the import declaration in the EU.

# Imports

## 1. Check whether the goods you're importing have restrictions.

- [Import controls](#)

## 2. Check whether your goods need to be inspected,

e.g.: animal and animal products. If your goods require inspection, this needs to take place before they cross the UK border.

### 3. Confirm that the business sending you goods can export to the UK.

Check whether:

- The business is required to make an export declaration.
- Supporting documents are provided, e.g.: Invoices, packing lists, transport documents, and any export documentation, licences or certificates.

### 4. Find and confirm the appropriate commodity code for your goods.

You'll need to classify the goods you're importing to determine whether you need to pay any duty and tax, as well as whether you need to provide any additional import licences or certificates. The CustomsClear commodity code lookup feature can help you quickly find and classify goods using everyday descriptions.

### 5. Calculate the value of your goods.

You must calculate the value of your goods when making an import declaration. The value of your goods helps to determine how much duty and VAT you will need to pay.

[Learn more about how CustomsClear simplifies the declaration process.](#)

- Check whether you can reduce your Customs Duty if the UK has a trade agreement with the country your goods are being imported from.
- For goods being imported from the EU, you may be able to use a preferential rate of duty. Please check and confirm the origin of your goods to determine if you can claim 'preference'. You may need to obtain proof of origin from your exporter.
- The amount of duty you pay is based on your goods and what you plan to do with them.

### 6. Check whether you need a licence or certificate to import your goods, e.g.:

- [Guidance on importing and exporting live animals or animal products](#)
- [Importing and exporting plants and plant products](#)
- [Importing high-risk food and feed into GB](#)

### 7. Submit your declaration using CustomsClear.

Get real-time feedback and notifications from HMRC on the status and clearance on your goods being declared.

### 8. After your declaration is submitted, it's time to pay VAT and duty on your imported goods.

If you are UK VAT registered, you can postpone the payment of any import VAT due by using [Postponed VAT Accounting \(PVA\)](#) or [claim a VAT refund](#) on any VAT paid on the goods imported.

## Helpful documents

To complete your customs declarations, you'll most likely need the following documents:

### DOCUMENTS THAT YOU MAY HAVE ALREADY, OR YOUR SUPPLIER CAN PROVIDE TO YOU:

Invoice (Pro Forma or Commercial)

☐

Proof of origin (A Certificate of Origin or Movement Certificate)

☐

Any supplier or customer contracts

*These should include the Incoterms/delivery terms and the rates of exchange used by the supplier.*

☐

### DOCUMENTS THAT YOUR IMPORTER, EXPORTER, LOGISTICS PROVIDER OR TRANSPORTER/HAULIER SHOULD HAVE:

Packing list

*The list of goods in your shipment or package, including information such as: how the goods are packed, dimensions and weight of each package, and any marks and/or numbers on the outside of each package.*

☐

Transport documents

*Such as consignment notes, shipping manifests, or bills of lading.*

☐

Delivery note

*A list of all delivered items that's been signed for by a recipient and can be used as a record of receipt.*

☐

Freight agent invoices (if any)

☐

### DOCUMENTS WHICH ARE SPECIFIC TO CERTAIN TYPES OF GOODS:

Dangerous Goods: Dangerous Goods Note (DGN)

*This is a document completed by whoever is importing or exporting the goods. It tells the logistics/freight company how to handle, store, and transport the goods. If your supplier is importing or exporting, they should provide this to you. If you are importing or exporting between the UK, you will usually need to complete the form and provide it to the person moving your goods.*

**Note:** *This document isn't required for all imports and exports, just the transportation of goods.*

☐

---

Chemicals: CUS Code Document

*This is a document that identifies chemical products in the European Customs Inventory of Chemical Substances (ECICS) database and provides the code that needs to be declared for certain types of chemicals. You can find CUS codes [here](#) on the European Commission website.*

☐

---

Registrations, licences or certificates that you might hold to import or export other specific types of goods including animals, animal products, plants, fish, medicines, drugs, weapons.

☐

---

Looking for more on products of plant and animal origin (POAO)?

- [Learn about importing products of plant or animal origin on the gov.uk website](#)
- [Learn about exporting products of plant or animal origin on the gov.uk website](#)

### OTHER DOCUMENTS THAT MAY BE HELPFUL TO HAVE ON HAND:

Any relevant Information Sheets (INFs) that you or your supplier have submitted to customs authorities in the UK or overseas (for example, to claim duty reliefs.

☐

---

Correspondence between you, your supplier, customers, and/or hauliers relating to the shipment.

☐

---

Any relevant waiver or exemption documents

☐

---

*Please note – this list is not exhaustive, and depending on the nature of your business, there may be other regulations you need to follow.*

You might also want to [take a look at our glossary of terms](#) to help you better understand some of the language and terms regarding the customs process.

### Other helpful resources to consider

- For more information about importing specific types of goods, [see a list of goods requiring pre-notification on the DEFRA website](#).
- [Find links to useful information on the gov.uk Brexit for business page](#)
- [Gov.uk publication: The UK's new relationship with the EU](#)

This publication has been written in general terms and we recommend that you obtain professional advice before acting or refraining from action on any of the contents of this publication. Deloitte LLP accepts no liability for any loss occasioned to any person acting or refraining from action as a result of any material in this publication.

Deloitte LLP is a limited liability partnership registered in England and Wales with registered number OC303675 and its registered office at 1 New Street Square, London EC4A 3HQ, United Kingdom.

Deloitte LLP is the United Kingdom affiliate of Deloitte NSE LLP, a member firm of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"). DTTL and each of its member firms are legally separate and independent entities. DTTL and Deloitte NSE LLP do not provide services to clients. [Please click here to learn more about our global network of member firms.](#)

© 2021 Deloitte LLP. All rights reserved.