



DENY LOGISTICS
YOUR TRUSTED LOGISTIC PARTNER



**avocet
clearance**

IMPORTER / EXPORTER ONBOARDING PACK – DIRECT REPRESENTATION UK

GETTING STARTED CHECKLIST

Before we can make any customs declarations on your behalf, it is essential you have the following:

GB EORI number of the Importer or Exporter of record

You know the correct tariff codes for all your products and you or your supplier have included these on the commercial invoice

Based on the tariff codes, you understand if your goods are subject to any import or export licences or licence exemptions

You know the country of origin for all your products and you or your supplier have included this information, along with any preference statements required on the commercial invoice or packing list

You have agreed an Incoterm with your customer or supplier and understand your obligations

If any of these points remain unclear, please let us know and we will do our best to guide you. Without this information we will struggle to process your declarations in a timely manner.



IMPORT TAXES

If you plan to import goods to the UK, then there are several ways to arrange payment of import duty and VAT. Please look into the following options to determine the best option:

	Import Duty	Import VAT
Pay through our deferment account	We arrange payment on your behalf and invoice you before the goods move. We will require payment upfront and there is a fee for this service.	
Pay HMRC directly	You can apply for a deferment account with HMRC who will take payment directly from you through direct debit the following month. You can also open a CDS cash account which you can then credit, allowing us to immediately use the funds resulting in faster clearance.	
Postponed VAT accounting (PVA)	N/A for customs duty	Choose to account for import VAT on your next VAT return – this is the most common option for UK importers who are VAT registered.

CDS PAYMENT REGISTRATIONS

Once you have your CDS Cash Account and/or Deferment Direct Debit Instruction set up you will need to provide a standing authority to Avocet.

You can access your accounts [Here](#)

Once logged in select the 'Manage your account authorities' option and select 'Add an authority' to

Avocet Clearance Ltd (EORI No.) GB359884725000

Please note, without standing authority, we will not be able to use either of your CDS payment methods. Payment through our deferment account and PVA for VAT accounting, if UK VAT registered, can be used instead.

DIRECT REPRESENTATION

In order for Avocet Clearance to make customs declarations on your behalf, they are required to hold direct representation authorisation in the following format to present to HMRC if requested. Holding this in advance helps us prevent any delays during the clearance and delivery process.

IMPORTER/EXPORTER:

(EORI NO.):

Hereby appoint

Avocet Clearance Ltd (EORI No.) GB359884725000 to act on behalf of the importer named above in the capacity of direct Customs agent in accordance with Clause 21 Customs Agents of the Taxation (Cross Border Trade) Act 2018. This authorisation is applicable to all consignments arriving or departing from the UK.

This Appointment applies with effect from the date of signature until revoked by the importer/exporter named above.

The importer/exporter named above authorises Avocet Clearance Limited to delegate Customs clearance to sub agents as a direct Customs agent of the declarant in all dealings with HMRC where circumstances necessitate.

Note: In accordance with Clause 21 Customs Agents of the Taxation (Cross Border Trade) Act 2018, a Direct Customs agent acts in the name of and on behalf of another person. In relation to import/export declarations, the importer/exporter will be liable for any Customs debt arising from the declaration.

The Importer/Exporter acknowledges and complies with sanctions on goods of Russian origin and third-country goods containing Russian or Steel origin iron/steel. We confirm adherence to Schedule 3B of the 2023 Regulations, pledging to provide necessary evidence for iron and steel imports. Avocet Clearance may use a Y824 statement for submission to UK authorities. We extend our full cooperation, understanding that Avocet Clearance does not independently verify the evidence provided

Duty and VAT payment conditions

The Importer of Record stated above in this POA confirms the obligation to pay all duties and VAT immediately upon receipt of the invoice, if applicable, for their account as per the international incoterm mentioned in the import declaration. If, however, timely payment is not received, we will initially reach out to the client, providing instructions on the file to intervene and resolve the situation by the end of the month of importing the goods.

SIGNED:

POSITION:

DATED:

COMPANY INFORMATION

FULL COMPANY NAME:

TRADING ADDRESS

OPERATIONS CONTACT NAME

OPERATIONS CONTACT EMAIL

OPERATIONS CONTACT TEL

COMPANY
REGISTRATION NUMBER

VAT NUMBER

ACCOUNTS CONTACT NAME

EMAIL ADDRESS
FOR INVOICES

CUSTOMS INFORMATION & PREFERENCES

In order to ensure we complete your entry correctly; can you please check the following and confirm in particular regarding import VAT as there is more than one option to account for this now. Wherever possible we have tried to complete the form based on our usual import model.

[CLICK FOR MORE INFORMATION](#)

EORI NUMBER:

[EORI info & application](#)

TARIFF CODE PROVISION :

[UK Global Trade Tariff](#)

INSURANCE / FREIGHT
TO DECLARE ON IMPORT
ENTRIES TO ARRIVE AT THE
CORRECT VALUE
FOR CUSTOMS:

[Import Valuation Rules](#)

CUSTOMS AUTHORISATIONS
(IF HELD):

N/A no HMRC approvals held

Yes we hold an approval the
number and CPC codes are
as follows

[Notice 3001](#)

SPECIFIC CPC CODES TO
BE USED :

[List of codes](#)

SOFT DRINKS
INDUSTRY REFERENCE
(IF HELD):

[Check if your drink is liable
for the Soft Drinks
Industry Levy.](#)

IMPORT VAT ACCOUNTING OPTIONS

[Import VAT Rules](#)

USE POSTPONED VAT ACCOUNTING (PVA):

(PVA provides great cashflow benefits as you do not have to pay the VAT in advance, only to reclaim it on your next VAT return. Instead we calculate the VAT due on the import entry as normal, but code the payment method to G (postponed) and the entry will clear immediately.

(NOTE: This option is only available to VAT registered companies)

[CLICK FOR MORE INFORMATION](#)

[Postponed VAT accounting](#)

[Postponed VAT statement](#)

PAY IMPORT VAT ON ARRIVAL TO THE UK:

If you choose not to use PVA or if you are not VAT registered, you would pay the import VAT at the time of import (we invoice you for the PVA unless you have a deferment number, and you pay it upfront and reclaim on your next VAT return if you are VAT registered. If not, this is a cost you will incur which should be factored into the purchase price).

DEFERMENT NUMBER
(IF HELD):

[Deferment Account Info](#)

CASH ACCOUNT
(IF HELD):

[Cash account info](#)

POTENTIAL CONTROLS ON YOUR GOODS

Our team need to address any controls on products we declare, which impacts their coding at entry item level – a lot of the time these controls won't be relevant to your goods and we can automatically apply a waiver if you answer never to the below relevant category. We also handle shipments which do require controls, and in these cases by answering 'possible' the team will know to check for this prior to applying a waiver, and for 'always' they will not submit the declaration until they have the relevant licence / certificate number.

**IF SOMETIMES,
YES – WHICH?**

PLEASE PROVIDE
FURTHER INFORMATION

CATEGORY

NEVER POSSIBLE ALWAYS

AGRICULTURAL

RPA Licences, Agricultural machinery (used), Fruit and vegetables & Soil (excluding peat)

MILITARY / WEAPONS / TORTURE EQUIPMENT

Anti – personnel mines, Firearms, Flick and gravity knives, Imitation Firearms, Offensive weapons, Realistic Imitation Firearms, Torture Equipment, Offensive weapons & Cordless telephones designed for use on frequencies of not more than 853 MHz

PHARMACEUTICALS & DRUG PRECURSOR CHEMICALS

Controlled drugs, Drugs precursor chemicals, Veterinary medicines & Toxic chemicals and precursors

HAZARDOUS / DANGEROUS GOODS

Explosives, Fireworks, Nuclear materials, Ammonium Nitrate, Animal pathogens and rabies virus, Asbestos, Certain carcinogenic substances and goods containing these substances & Chlorofluorocarbons (CFCs and other ozone depleting substances)

LIVE ANIMALS & BIRDS

Rabies susceptible mammals, Animals, birds and other livestock, Bees, *Dissostichus ssp* (Patagonian toothfish/ Antarctic toothfish), Fish and fish products, Illegal Unreported and Unregulated (IUU) Fishing Regulations & Shellfish

HIGH RISK FOOD AND FEED NOT ANIMAL ORIGIN (NAO)

Products subject to aflatoxin or pesticide contamination

PRODUCTS OF ANIMAL ORIGIN

Meat and meat products, Milk and milk products, Molluscs, Animal products including animal carcasses, Honey, Bushmeat, Dairy Products, Cream and related products, Eggs (birds and other), Embryos, Semen (animal only) & Flours and meal of animal origin

CONSERVATION CONTROLS

Cat and dog fur, Conservation controls (on endangered species), Endangered species, Forest Law Enforcement Governance and Trade (FLEGT), Insects, Plants, Seal products & Wood

ORGANIC

ANTI – EXPLOITATION

Diamond Trade including rough diamonds

WASTE

Used Packaging, Used Batteries, End-of-life vehicles (ELV) & Waste electrical and electronic equipment (WEEE)

ART, ANTIQUES AND CULTURAL GOODS

Works of art, Furniture, Antiques, Means of transport, Manuscripts, Archaeological items



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