

Do any of these scenarios apply

- Moving goods between Northern Ireland and Great Britain
- Receiving Items in the post that are worth less than £135
- Bringing goods into the country in your baggage or vehicle to sell or use in the University.
- Bringing goods in your luggage for your personal use.
- Bringing goods into the country temporarily.
- Buying goods from the iProcurement Marketplace
- Buying Services

If not you will need to follow the Standard Import model outlined below:

Supplier
despatches
goods

Export
Declaration
made

Import
Declaration
made

Goods cleared
by UK Customs

Goods
delivered to
University

Import VAT
declared on
the VAT return

Often the supplier appoints an agent to make their export declaration. If the University is the importer (responsible for submitting an import declaration) you will also need to appoint an agent – but it depends on the exact INCOTERMS agreed with the supplier.



Any duty due paid on our behalf by the Import agent.
Any Import VAT Postponed.



Key Terminology



Declarant – entity making the declaration (e.g. agent)

Consignee – entity receiving the goods (e.g. University)

Importer of Record – responsible/liable for import declaration and taxes

EORI – Economic Operator Reference Indicator

HSC number - another name for the commodity code

INCOTERMS

Regulations that define responsibilities of buyers or sellers operating in international trade.

University's standard contractual terms are DDP – delivered duty paid to named port, place or point.

However, you may find suppliers using DAP (delivered at port, place or point) or one of the other nine other Incoterms.



Further help

- **Our website** <https://www.finance.admin.cam.ac.uk/policy-and-procedures/brexit-transition-guidelines>
- **Appointing Agents, INCOTERMS** - procurement.services.enquires@admin.cam.ac.uk
- **Commodity codes, VAT/duty reliefs, rules of origin** - VATQueries@admin.cam.ac.uk
- **Insurance** - insurance@admin.cam.ac.uk
- **Controlled Goods** – HMRC at <https://www.gov.uk/import-goods-into-uk>
- **Goods stuck at the border** - [Guidance notes](#)

Step 1



Agree [INCOTERMS](#) with supplier

- Who will be the importer
- What mode of transport will be used?
- What are the risks – are they [adequately insured](#)?

Step 2



[Appoint an agent](#) to make the University's customs declaration(s)

- Check any POA before signing.
- Provide them with our EORI number GB823847609000
- Instruct them to [use postponed VAT accounting and to make standard customs declarations](#)

Step 3



[Determine the commodity code](#)

- Check the rate of duty applicable
- Is there any restrictions on the goods?

Do these goods require an additional step(s)?



[Any specific VAT or duty reliefs applicable?](#)

- Obtain necessary certificates e.g. Medical Exemption, NIRU



[Are they controlled goods?](#)

- You will need to acquire necessary licences/certificates in advance



Check [Rules of Origin](#) if duty due

- Are they wholly or substantially originating in the EU?
- Obtain a certificate of origin from supplier

Step 4



Give agent(s) all the required details and documents

- Our EORI number
- Commodity code and accurate description of the goods
- Controlled goods licences/certificates
- VAT/Duty relief certificates
- Certificate of origin

In the accounts



Purchase Orders: use tax codes to identify [Import VAT](#) due i.e IMPORT20%, IMPORT 0% or ME0%.

Suppliers Invoices: match to PO, using the IMPORT or ME tax codes.

Agents Invoice: [code to the same tax code as the suppliers invoice](#). Retain the documents they give you concerning the import e.g. airway bill/ bill of lading, delivery notes, proof of origin or the C88 (official customs evidence)

Import VAT: calculated by CUFS in AP and paid to HMRC via the VAT return.

Importing from the EU? Forward copy of supplier's invoice and commodity code (or the C88) to ec_goods_invoices@admin.cam.ac.uk for the [Intrastat return](#).