
IMPORTING GOODS BY POST

(FROM THE EU INTO GREAT BRITAIN) FROM 1 JANUARY 2021

The Government has issued guidance on importing goods from the EU to Great Britain from 1 January 2021.

Notice

Notice 144: trade imports by post - how to complete customs documents

Updated 25 May 2016

See: <https://www.gov.uk/prepare-to-import-to-great-britain-from-january-2021>

The process for importing goods from the EU has changed. Businesses in Great Britain need to complete the following actions to continue importing from EU countries from 1 January 2021.

Great Britain (GB) is England, Wales and Scotland.

Guidance on moving goods into, out of and through Northern Ireland can be seen here: <https://www.gov.uk/government/collections/moving-goods-into-out-of-or-through-northern-ireland-from-1-january-2021>

The GB guidance covers:

NOTICE 144: TRADE IMPORTS BY POST HOW TO COMPLETE CUSTOMS DOCUMENTS

This notice is for postal importers of trade consignments who have to make a declaration on a Single Administrative Document (SAD).

This notice is intended to give general guidance to postal importers of trade consignments for which a declaration (entry) on a SAD is required. Further information on the completion of SAD forms is contained in the Integrated Tariff of the United Kingdom (the Tariff).

This notice is not the law and does not change the law.

IMPORT DECLARATION

All goods arriving in the United Kingdom by post from any country outside the EU must be declared to HMRC. In most cases, this means the sender making a Customs declaration on a form which is attached to the package. However, certain goods must be declared on a

SAD - this is a UK and EU form used to legally declare imported goods to Customs also known as an import entry.

In the UK, the SAD is also known as Form C88. The specific version for postal imports is Form C88A.

WHEN IS A DECLARATION ON SAD REQUIRED?

A full import declaration on a SAD is required for all postal imports exceeding £750 (1,000 Euros) declared to home use and free circulation. For imports declared to one of the special procedures (that is, temporary admission, customs warehousing, inward processing and end use) a full customs declaration (SAD) is required to be submitted to CHIEF (Customs Handling of Import and Export Freight) in some cases (including where an “authorisation by declaration” (formerly known as a “simplified” authorisation) is used. The submission of the declaration to CHIEF allows for the guarantee (which is new requirement under the Union Customs Code) to be taken where necessary. A SAD is also required for returned goods relief over £600.”

WHAT FORM DO I USE TO DECLARE (ENTER) TRADE IMPORTS BY POST?

The SAD for postal imports is form C88A. You must use this when declaring your goods to HMRC. They will send you a copy to complete and return. Another form, C87 Notice of Arrival of Goods by Post also accompanies the SAD. This advises you that the goods have arrived in the UK but cannot be delivered until you complete and return the SAD form to HMRC. It also gives a Customs reference number associated with your package. Please quote this number if you need to speak to HMRC about your package.

Use one SAD for goods covered by each Commodity code. Additional forms can be obtained by contacting HMRC at the postal depot where your package is being held.

Guidance on completion of the SAD is covered on the webpage outlined above.

If you have a question about Excise or Customs Duty use the webpage above or:

Telephone: 0300 200 3700.

The address for questions by post is:

HM Revenue and Customs
EEC
10th Floor SW
Alexander House
Victoria Avenue
Southend-on-Sea
Essex
SS99 1AA

APPLY TO IMPORT MULTIPLE LOW VALUE PARCELS ON ONE DECLARATION FROM JANUARY 1 2021

You can use the bulk import reduced data set to declare one or more low value parcels in a single import declaration when you import goods to Great Britain.

If you have free circulation procedure goods contained within one or more postal packets, you may be able to use this process where:

- each postal packet is sent from a country or territory outside the UK to a recipient in Great Britain
- at the time of import, each postal packet contains goods with a relief from import duty available to the recipient of the goods
- the postal packets are imported in such manner as may be specified in a notice published by HMRC
- the total value of each postal packet imported is £135 or less
- the VAT for each postal packet is subject to UK supply VAT, rather than import VAT

A postal packet is where goods are contained in:

- a letter
- a parcel
- a packet
- another article transmissible by post

If you are already using low value bulking of imports or have used low value bulking of imports, you still may need to apply for authorisation for the bulk import reduced data set.

HMRC will check your records and tell you after 1 October 2020 if you need to apply for authorisation.

To become authorised to make these bulk declarations, you will need to:

- be established in the UK
- have a good customs compliance record, including VAT Returns and duty deferments
- show how you'll identify and report any errors found after you've submitted your final bulked declaration, where applicable
- carry out declaration procedures to a professional standard
- have procedures in place to make sure you do not import prohibited goods
- have licences for any restricted goods
- have procedures in place to manage customs declarations

You may also need to apply for import licences and certificates for some goods you import.

Applications advice can be seen here: <https://www.gov.uk/guidance/apply-to-import-multiple-low-value-parcels-on-one-declaration-from-1-january-2021>

After you have applied HMRC will send a letter telling you if your application has been successful. It will also set out the conditions of the authorisation, such as how you:

- make declarations
- keep records
- tell HMRC about any issues or errors

You also will get an authorisation number that you can use on your declarations in the Customs Handling of Import and Export Freight (CHIEF) system.

Once you are authorised, you must:

- maintain complete and accurate records for 4 years for import and export purposes
 - maintain complete and accurate records for 6 years for VAT purposes
 - follow the conditions set out in the authorisation letter
 - inform HMRC about any changes to your information in your application
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Written 4th January 2021

Please note that whilst the above is accurate as of the date of publication the situation is very fluid and changes will inevitably occur. We advise that you consult with the government's official guidance for the latest available information.

Every effort will be made to update the following information as new announcements are made and the situation evolves. However, please visit the relevant information sources provided to check the most current information before taking any action as a result of the information provided.

The information which is summarised herein does not constitute professional advice and is general in nature.

Please [**contact our team**](#) for further detail of how these initiatives could help you and your business.

