ALINEA CUSTOMS

Customs Training

Alinea Customs
1 Kingdom Street
London
W2 6BD

www.alineacustoms.com

About Alinea Customs

Alinea Customs provides UK customs brokerage, consultancy services and training on UK customs law and practice. Training can be delivered at our West London Head Office, online, or at your office premises.

Alinea was co-founded by Geoff Caesar and Holly Piggott, to secure the best possible outcomes for our clients by combining exceptional service with in-depth specialist knowledge of UK customs compliance.

Geoff Caesar is a solicitor of England and Wales with over 20 years' experience across a range of industries including oil and gas, engineering, aviation and telecoms. He has primarily advised both private companies and UK government departments on commercial law and contract management, with a focus on procurement and cross-border trade and international logistics.

Holly Piggott is an LLM International Corporate and Commercial Law candidate, and has a distinction grade diploma in Advanced Customs Compliance in addition to a degree in management, and 14 years of business management experience.

She assists domestic and international clients with handling customs transactions, offering expertise in complex areas such as rules of origin, excise, sanitary and phytosanitary controls, and temporary admission.

Legal Disclaimer & Copyright

Alinea provides customs clearance, management consultancy, training and other professional services. The advice in these training materials is for information and training purposes only. Any issues arising in a customs context need to be assessed with consideration of all relevant circumstances, which means that these training materials should not be relied upon on their own when addressing customs-related issues, which these training materials may not have been intended to cover either in depth or at all. Alinea do not accept responsibility for any consequences that may occur through acting on information in these training materials.

© Alinea London Limited 2024

All rights reserved. No part of this publication may be reproduced, stored in a retrieval system, or transmitted, in any form or by any means, without the prior permission in writing of Alinea London Limited.

Alinea Customs
1 Kingdom Street
London
W2 6BD

1 An overview of UK customs law

2 An overview of international customs law

3 Customs valuation

4 Tariff classification

5 Rules of origin

6 Customs procedures

Customs Training - Day 1

9 Customs and border related administration

10 HMRC Financial Dashboad and Methods of Payment

11 A guide to completing an import declaration CDS

12 A guide to completing an export declaration on CDS

13 Archiving and HMRC auditing

14 A guide to service providers

Customs Training - Day 2

A set of exercises will be provided in the final 10 minutes of each module, to ensure that each trainee understands the practical implications of the information, and can use within a real-life context. On the second day, trainees will make use of Alinea Customs e-customs training software to submit customs declarations.

Alinea Customs

Customs training package

Alinea Customs provide a comprehensive 2 day practical training course in UK customs compliance.

The course commences with an overview of customs law in Great Britain, the Union Customs Code, and international legislative frameworks established by the World Customs Organisation and World Trade Organisation. Due diligence policies concerning on-boarding new clients, customs valuation, and alcohol due diligence are discussed. International trade necessities of such as Incoterms, the economic language of tariff classification, and rules of origin are placed in context, alongside the most commonly used customs procedures, and more complex consignments.

An outline is provided on import VAT, and situations when reduced, suspended or zero-rated VAT may be applied, postponed accounting (PVA), methods of payment to HMRC and use of the CDS Financial Dashboard.

Guidance in customs and border-related administration includes training in IPAFFS, and handling sanitary and phytosanitary controls and common health entry documents, Port Health administration, and GVMS for hauliers.

Finally, at the end of the course, student will be able to use Alinea Customs Descartes e-customs training software to practice completing a customs declaration using CDS over a series of practical exercises.

Following completion of the course delivered by senior experts at Alinea Customs, the student can be confident in having established an understanding of how UK imports and export documents are submitted to HMRC, provided to the client, and archived.

The student will be able to collate relevant documents, read and understand an import and export form, apply appropriate customs procedure codes, and confidently assess and communicate all customs levies on a UK import.

From the unique perspective of a commercial customs brokerage, Alinea Customs reflect on how to improve efficiency, best practice, client pain points and frequently asked questions, application of complex customs procedures, and share pricing for customs-related technology.

Trainees benefit from a wealth of practical working experience, and are able to achieve savings through avoiding costly errors, and lengthy queries to HMRC.

Customs Training

UK's customs legislation is largely based upon the European Union's Union Customs Code.

In this introductory module, Alinea Customs provides an overview of the implications of:

-
-
-

Alinea Customs provides an overview of the World Customs Organisation and the World Trade Organisation.

The fundamental legal structures the underpin contracting parties to these organisations ensure international trade is based upon responsible, harmonious, and egalitarian principles. Alinea Customs reflect on the governing principles of The Revised Kyoto Convention (RKC). The implications of free trade agreements are also discussed, with the focus on the EU-UK Trade and Cooperation Agreement.

Customs Training

Interntional custom valuation is based upon the implementation of Article VII of the General Agreement on Tariffs and Trade. HMRC Notice 252 is an explanation of the methods to calculate duty and VAT on goods imported into the UK relevant to UK importers and their clearing agents. It identifies the different ways to calculate:

- the value for Customs Duty
- the value for import VAT
- the value for trade statistics

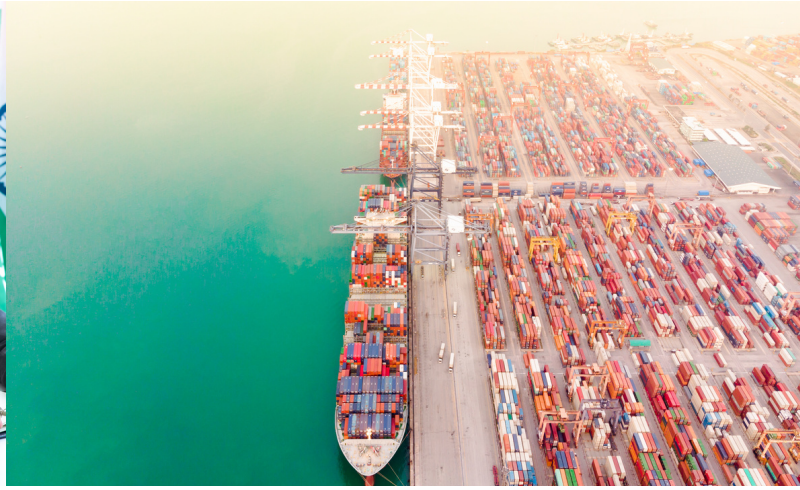
There are six, internationally recognised customs valuation methods, which, for the most part, must be applied on a sequential basis.

Alinea Customs provide insight into undrstanding how the Harmonised Schedule creates an internationally recognised economic language.

The World Customs Organisation (WCO) has developed the Harmonised Commodity Description and Coding System (HS), generally referred to as "Harmonised System" or simply "HS" – a 6 digit multipurpose international product nomenclature.

The European Union and the United Kingdom has extended this classification further to include the 8 digit combined nomenclature, and the 10 digit integrated tariff (TARIC).

Customs Training



Rules of origin lay down specific conditions in determining the origin of goods for the purpose of application of preferential tariff treatment.

Goods will either be:

- Subject to meeting the stipulations of a free trade agreement. The UKTCA specifies situations where product-specific rules of origin apply.
- Qualify for the generalised system of preferences (GSP, or GSP+) for developing economies;
- Treated under Most-favoured nation (MFN) principles

Alinea Customs provide insight on the most frequently used custom procedures codes (CPCs) available to minimise or suspend for an allocated period, the level of customs duty payable upon import into the UK, or to indicate that certain goods have left the UK for a temporary period for a specific purpose, and will return.

Common reasons for the use of customs procedures other than entry into free circulation could include:

- Inward processing
- Outward processing
- Temporary admission
- Re-export

Incoterms

Rules of origin lay down specific conditions in determining the origin of goods for the purpose of application of preferential tariff treatment.

Goods will either be:

- Subject to meeting the stipulations of a free trade agreement. The UKTCA specifies situations where product-specific rules of origin apply.
- Qualify for the generalised system of preferences (GSP, or GSP+) for developing economies;
- Treated under Most-favoured nation (MFN) principles

.

Import VAT

u

u u

uu u u

u u u

u

uu

u u u u u

u u u

u u

u u

u

u

u

u

Customs and border-related administration

Alongside the submission of the C88 form to HMRC via CHIEF or CDS, there are other customs and border-related administrative areas that may be requested to be fulfilled by the customs agent.

These include:

- IPAFFS
- the Goods Vehicle Movement Service (GVMS)
- Port Health Notifications

HMRC Financial Dashboard and methods of payment

The CDS Portal enables access to customs-related financial statements. If there is duty, excise duty, or VAT (for non-VAT registered businesses), the importer will have to confirm a method of payment.

This will either be via the:

- Cash Account - similar to a UK bank account, this interface enables the importer to pay taxes directly to HMRC;
- a duty deferment account either of the customs agent or the client;
- by CDS Reference directly to HMRC

A guide to completing a CDS import declaration

Alinea Customs provide guidance on how to complete an import entry into free circulation, and the elements that are required to be completed. The SAD document supports a number of different types of declarations covering up to 99 Items. The data is subject to Front End Credibility checking.

This is followed by insight into obtaining the correct documents from clients, and training using Descartes e-Customs software. Trainees will be required to collate information for and complete 2 import declarations, using provided materials.

A guide to completing a CDS export declaration

Alinea Customs provides information on how to complete an export entry into free circulation. An export declaration is a mandatory requirement for goods to enter another territory, and if they do not have one, they will be rejected at the port.

This is followed by insight into obtaining the correct documents from clients, and training using Descartes e-Customs software.

Trainees will be required to collate information for and complete 2 export declarations, using provided materials.

Archiving and HMRC auditing

HMRC regularly conduct compliance checks on clients' transactions, therefore it is important to ensure that your clients' documents are compliant in advance of arrival, and to store information in an accessible, auditable, and secure format.

It is a civil, and potentially criminal offence to conduct customs duty evasion. In a worst case scenario, the client could face penalties if a customs declaration is inaccurately submitted.

Alinea Customs provides insight into client communications, establishing due diligence, and preparing files in the event of an HMRC audit.

A guide to service providers:

Alinea Customs provides a topical overview of the customs market, trade associations, and valuable insight into:

- Port badges

Pentant, CNS, Destin8, CCCS, and pricing structures, ports, and port charges.

- Customs declaration software

Finding an appropriate software provider.

During this session, trainees may present any customs broker related questions, to gain insight into the sector.

M

www.alineacustoms.com customs@alineacustoms.com + 44 (0) 207 101 4242