



ALINEA CUSTOMS

Foundational Training
in UK Customs
Compliance



CPD
CERTIFIED
The CPD Certification
Service

About Alinea Customs

Alinea Customs provides UK customs brokerage, consultancy services and training on UK customs law and practice. Training can be delivered at Alinea Customs' City of London premises, online, or at our client's office premises.

Foundational Training in UK Customs Compliance is a CPD accredited fourteen module course, designed to equip aspiring customs agents and businesses that participate in international trade with a comprehensive skill set. The essential training for customs brokers addresses domestic and international law and conventions, and the practical use of HMRC's customs declaration service (CDS) and border related services.

Students will receive a CPD accredited certificate of attendance on completion of all fourteen modules.

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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. Alinea do not accept responsibility for any consequences that may occur through acting on information in these training materials.

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Practical exercises

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.



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Customs training package

Alinea Customs provide a comprehensive two 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



An overview of UK customs law

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:

- **The Taxation Cross Border Trade Act 2018**
- **The Customs (Import Duty) (EU Exit) Regulations 2018**
- **Value Added Tax Act 1994, section 19**

An overview of international customs law

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.

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Customs Valuation

International 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.

Tariff Classification

Alinea Customs provide insight into understanding 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).

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Rules of origin

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

Customs procedures

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

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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; *or*
- a duty deferment account either of the customs agent or the client; *or*
- by CDSI reference directly to HMRC

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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.

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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 further insight into the sector.



Would you like to enroll your team in the course? Contact us.

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