



Want to know more about HMRC's Customs Special and Simplified Procedures?

Customs Freight Simplified Procedures

A simplified way to manage customs declarations

Put simply, Customs Freight Simplified Procedures (CFSP) is an alternative customs procedure designed to get your goods through the border with maximum speed, and to help maximise your cash flow.

How?

By allowing:

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Your logistics provider to submit a simplified customs declaration at the border and, you to defer payment of your import duties.

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A more detailed customs declaration – a Supplementary Declaration – to be submitted by the 4th working day of the month, along with the payment of import duties.

This gives your business more time to gather and submit information to HMRC, and with Global Trade Bureau, it also means you're paying the right import duty and submitting the Supplementary Declaration correctly.

Are you entitled to use CFSP?

HMRC will need to pre-authorise your organisation. Your business must be EU-established*, plus, you will be required to demonstrate that you meet the appropriate standards for controls and processes and, that you have a good customs compliance record. CFSP is valid for importing into the UK and can also apply to exporting.

* This is expected to change to UK-established businesses following Brexit.

How we can help with CFSP

Determining whether CFSP is right for you is an important decision to make, and one that we can help with. We can work with you to review the viability of CFSP for your particular supply chain movements. And, if it is a suitable option in delivering value to your business, we will work with you to achieve authorisation with HMRC.

Special Procedures with CFSP

Reduce, postpone, or negate Duty and VAT

Imagine only paying Duty and VAT at a later date or, not at all?

With Special Procedures with CFSP, you could reduce, postpone or negate the Duty and VAT paid on your imports and, in the process, have a positive impact on your cash flow.

To determine if Special Procedures could apply to your business, we've included a little more information for you:

Customs Warehousing

If you're not planning on accessing or altering your goods (except for essential maintenance work), they can be stored in properties (Bonded Warehouses) supervised by HMRC until they are required. Under this procedure, you won't pay Duty or VAT until the goods are removed from the warehouse or entered into another customs procedure.



Inward Processing

Much like its name, Inward Processing applies to goods which are being imported from outside the EU in order to be processed. Once processed, the goods either need to be (1) exported back outside the EU or (2) released into free circulation within the EU. Customs Duty, Import VAT and Excise will typically be payable if they are released into free circulation and, only after they have been processed.



Outward Processing

Similar to Inward Processing, this procedure allows relief from Customs Duty when exporting goods from the EU to a non-EU country for processing or repair. When goods are re-imported, a full or partial Duty relief can be claimed. In order to apply for this procedure, the goods must (1) originate in the EU or, (2) have been imported into free circulation within the EU with all customs formalities completed and charges paid.



End Use Relief

This procedure could see you pay reduced Customs Duty or nothing at all on some goods. The procedure applies to items such as ship work goods, aircraft/aircraft parts, hydrocarbon oil, marine propulsion engines, military goods, fish, and cheese. It can only be used for specific purposes and within a set time period. Whilst Customs Duty may be reduced or not required at all, other importation charges such as VAT, excise duty, and anti-dumping duty may still apply.



Are you entitled to use Special Procedures? And, how we can help.

If Special Procedures applies to your particular type of importing, we will work with you to achieve pre-authorisation with HMRC. Post-authorisation, we can help you manage the customs compliance requirements arising from your goods in Special Procedures.

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