

BIP: Border Inspection Post. Control point at the place of importation where Products of Animal Origin (POAO) and live animals are subject to veterinary checks.

Bonded Warehouse: A place of security approved by the Government's Customs Authority for the deposit, keeping, manipulation and securing of goods liable to excise duty without payment of duty.

Border Force: Border Force is a law enforcement command within the Home Office. It secures the UK border by carrying out immigration and customs controls for people and goods entering the UK.

Carrier: Generic term covering Shipping Lines, Ferry Operators & Hauliers.

CDS: The Customs Declaration Service is HMRC's new declaration platform.

Certificate of Origin: This certificate proves that your goods have been manufactured or processed in a particular country. A Certificate of Origin is usually required for overseas customs clearance and can determine the level of duties payable.

It is generally issued by a Chamber of Commerce and is required by some countries to establish the place of manufacture or production of the goods.

The document should include the name and address of the exporter, the manufacturer (if different), the importer and a description and origin of the goods.

CFSP: Customs Freight Simplified Procedures.

CHIEF: The Customs Handling of Import and Export Freight system currently processes declarations.

Commodity Code: A series of numbers which classifies goods.

Consignee: The receiver of freight.

Consignment: Delivery of goods from an exporter (the consignor) to an overseas party (the consignee) under agreement that the agent sell the goods on behalf of the exporter.

The consignee sells the goods for commission and remits the net proceeds to the consignor.

The consignor retains title to the goods until the consignee has sold them and bears legal responsibility for paperwork and customs declarations made.

Consignor: The sender and usually the seller of the freight.

Consolidation: Shipments for a similar destination combined or bundled on a single (master) consignment or single truck.

Customs Declaration: A legal document that lists the details of goods that are being exported from or imported into the UK/EU.

Customs Duty: An indirect tax levied on goods which varies depending on the commodity code. It can be used to protect an Importing Countries' Industries from cheaper cost bases in 3rd countries.

Customs Intermediary: Freight Forwarders, Agents, Customs Brokers acting as a third party.

Customs Union: The European Union Customs Union (EUCU) is a customs union which consists of all the member states of the European Union.

Customs Value: The value of imported goods for customs purposes.

DAP: Delivered at {Named} Place. (Incoterm).

DDP: Delivered Duty Paid (Incoterm).

De minimis aid: 'De minimis aid' refers to the waiver that businesses can claim for duty on goods that would otherwise attract 'at risk' tariffs.

Declarant: The person with responsibility for any Import.

Declarations: Refers to a Customs Declaration which is a legal document that lists the details of goods that are being exported from or imported into the UK/EU.

DEFRA: Department for Environment, Food, and Rural Affairs. (Department responsible, inter alia, for UK policy in relation to CAP).

Duty deferment: Allows the payment of charges/taxes due to be deferred.

EHC: Export Health Certificate.

EORI: Economic Operator Registration Identification. An EORI number is required to trade goods with countries outside the EU.

ENS (Import Safety and Security Declaration)

Entry Summary Declaration. Required by hauliers / carriers when carrying goods into

Northern Ireland from Great Britain (GB). As the carrier of goods, hauliers are legally obliged to ensure an electronic customs Safety and Security (S & S) declaration is submitted for all goods on board. This must be submitted by the haulier to TSS in advance of departure from GB.

Exporter: The Exporter is the business responsible for exporting goods from GB.

EXW: Ex Works (Incoterm).

Free Circulation: Goods are said to be in free circulation if all import procedures have been completed and all duties, levies or equivalent charges have been paid and not refunded.

Freight Forwarder: A company that receives and transports goods on behalf of other companies often through consolidation. It will generally use multiple transport modes. It will often incorporate Clearing Agents.

Free Trade Agreement (FTA): An agreement between two or more countries to trade freely with each other while still being able to set their own tariffs on goods from the rest of the world. FTAs make trade cheaper (by eliminating or reducing customs duties and red tape) and faster (by making transit through customs easier and setting common rules).

GB: Great Britain mainland (England, Scotland, Wales).

Gross Weight: Total weight; product & packaging.

Groupage: Hauliers receive small shipments from multiple shippers in the country of export and consolidate them into cost-effective shipments.

GVMS: Goods Vehicle Movement Service.

Haulier: The Haulier is the person transporting goods by road.

HMRC: A non-ministerial UK Department called Revenue and Customs which collects the correct amount of taxes for the UK Government.

Import Declarations: A customs declaration is required for goods imported from Great Britain. The importer is responsible for ensuring that the declaration is completed.

Import Duty: This means customs duties and charges having equivalent effect.

Importer: The Importer is the business responsible for importing goods.

Incoterms: Commercial terms that define the legal responsibilities on the buyer and seller of any goods. International Commercial Terms (known as Incoterms®) are a series of trade terms that set out responsibilities of both parties in a contract of sale involving carriage of goods. They are frequently abbreviated to 3 letter terms. Examples include Delivered Duty Paid (DDP), Delivered at Place (DAP), Ex-Works (EXW), etc.).

Published by the International Chamber of Commerce, they are recognised and accepted around the world. They are intended to take the uncertainty out of trading in order to protect both the buyer and seller and, as such, are regularly incorporated into sales contracts worldwide.

The most recent version contains 11 terms which establish at a glance who is responsible for transport costs and insurance to duties and customs clearance. They also specify where the goods should be picked up from and transported to and who bears the risk in case of loss or damage to the goods at each stage of transportation.

IPR: Inward Processing Relief: Duty Relief System for import, process and re-export.

Item: (on a Customs Entry) is an individual product (or group of products) that is identified by one commodity code on a Commercial Invoice.

Movement Assistance Scheme: The Movement Assistance Scheme means that if you're a trader moving agrifood goods from Great Britain to Northern Ireland, you do not need to pay for some inspections and certificates

Non-preferential origin: Non-preferential origin confers an 'economic nationality' on goods. It is used for determining the origin of products subject to all kinds of commercial policy measures (such as anti-dumping measures and quantitative restrictions) or tariff quotas.

Origin: The 'economic nationality' of goods, as determined by the rules of origin.

OPR: Outward Processing Relief. Duty Relief System for export, foreign process and re-import.

Pallet: Transport platform on which goods can be stacked for ready handling.

POAO: Products of Animal Origin.

Postponed VAT Accounting: Businesses registered for VAT in the UK are able to account for VAT on their returns, instead of paying at the customs border.

Preferential origin: Preferential origin confers certain benefits on goods traded between particular countries. One aim of a Free Trade Agreement (FTA) is to give preferential access for goods between the parties in the agreement. This is done by significantly reducing, often to zero, the duty rate on goods originating in partner countries.

Returned Goods Relief (RGR): A relief from import duties that can be claimed when free circulating goods that were previously exported out of the customs territory are being reimported in an unaltered state. The goods must be reimported within 3 years of export, although an extension may be granted.

ROI: Republic of Ireland.

RO-RO: Roll on, roll off ferry services.

Rules of origin: The WTO rules used to determine the country of origin ('economic nationality') of a product for purposes of international trade, where there is not a free trade agreement between the relevant countries.

Safety & Security Declaration: In order for the goods to even leave a country, the carrier must lodge an ENS (sometimes called a 'safety and security declaration') with customs at the first place of arrival within the customs territory to let the customs authorities know which goods are being carried to their territory.

SAD: Single Administrative Document. An eight-part customs document developed by the Commission to simplify and harmonise customs information requirements, facilitate trade and the computerised communication of customs data within the EU.

SFD: A Simplified Frontier Declaration containing a minimum amount of information submitted at the frontier which enables clearance at the frontier.

Shipper / Consignor: The Sender or Originator of a consignment

SPS Checks: Sanitary and phytosanitary measures are measures to protect humans, animals, and plants from diseases, pests, or contaminants. SPS checks will be applied at designated Border Control Posts in NI Ports to products of animal origin.

Supplementary Declaration: Required (by law) after goods move, completed by the declarant (usually the importer). You must provide TSS with further data to populate the supplementary declaration. If duty payment is required, it is calculated at this stage.

TARIC: The European Union's Integrated Tariff.

Tariff: UN Government, Integrated Tariff of the United Kingdom.

TSS (Trader Support Service): The Trader Support Service (TSS) is a free service to enable you to complete customs declarations if you move goods between Great Britain and Northern Ireland. It is free to use and will guide you through any changes to the way goods move between Great Britain and Northern Ireland. If you are not ready you will not be able to move goods between the regions.

VAT: Value added tax.

UK Trader Scheme: To become authorised to declare goods 'not at risk', NI businesses will need to meet certain criteria to do this, including being able to demonstrate the end use of the goods.

Waiver: Refers to the waiver that businesses can claim for duty on goods that would otherwise attract 'at risk' tariffs.