

## Definition

### **1. Explanation about Customs Representation Authorization (CRA)? Why do we need this General CRA?**

After Brexit, all goods entering the UK will require customs clearance to account for duties and taxes that may be liable. To undertake these customs formalities on your behalf DACHSER Ltd. must be authorized to do so. This authorization must be in writing and is granted through signing a CRA. Without this form DACHSER Ltd. cannot undertake customs activities on your behalf as a direct representative.

If you are using Transitional Special Procedure (TSP) you will hold a customs authorization to do so. This authorization makes you, the importer, responsible for the customs clearance and as such DACHSER Ltd. will not require a CRA to act on your behalf. DACHSER Ltd. will require a copy of your authorization letter to evidence you are eligible to use TSP.

#### **What is a direct representative?**

A direct representation authorizes DACHSER Ltd. to act on behalf of and in the name of your company in its customs formalities.

A direct representation means your company, as the importer or exporter of the goods, is responsible for the correct classification of the goods, the determination of the value of the goods and the handling of the entry of the goods into the UK customs territory.

#### **How long is the CRA valid?**

The CRA is valid until it has been revoked in writing by the principal against DACHSER Ltd.

### **2. Where do I get the EORI No.?**

In order to carry out the customs declarations required after Brexit, it is essential for economic operators to apply for an EORI number (Economic Operators' Registration and Identification number) via the local customs administration.

Further information can be found on <https://www.gov.uk/eori>

### 3. Explanation about DAN account

Import customers will need to decide whether they wish to pay the relevant customs taxes and duties immediately on arrival of the consignment or via a deferment account (DAN). Customers who already have a deferment account with regard to existing third-country trade will need to assess the level of increase in the deferment limit that would be required to accommodate their imports from the EU. Depending on the EU country, it is also possible to use a DACHSER Ltd. deferment account.

If you have your own DAN, DACHSER UK must be authorized to use it. In this case, please visit

<https://www.gov.uk/government/publications/import-and-export-deferment-of-duty-against-an-importers-deferment-approval-number-c1207n>

Click on the document "Send your request by post (C1207N) and follow the instructions. The C1207N must be completed by the importer of record (not the delivery address) and must be submitted directly to HMRC.

The address the customer must use is:

DACHSER Ltd.

Northampton Logistics Centre

Thomas Dachser Way

Brackmills

Northampton

NN4 7HT

HMRC will then activate the C1207N for the importer of record. Once the importer or record receives authorisation from HMRC, this then gives the standing authority to DACHSER UK to use the importer of record's own DAN.

If we have the importer's DAN, we need to have a standard authority (we cannot use the importer of record's DAN without their authorisation) – No authorisation ... No clearance

Import customers who require DACHSER Ltd. to pay for import tax and/ or duty via our own deferment account should notify us as early as possible. This should include an estimation of monthly tax and/ or duty amounts that would need to be covered to assist us in the necessary financial and administrative planning. In addition, we need to check the amount per declaration

that has to we have to outlay and then a decision will be made either to release the freight or to hold the freight until further notice.

#### **4. What is the binding tariff information (BTI) and what changes do we have to inform?**

A BTI is a legally binding classification, provided by HM Revenue & Customs, of the goods, which removes any doubt as to what code should be applied to the goods. DACHSER Ltd. have a legal obligation to declare any BTIs in the customs declaration

If DACHSER Ltd. issues any customs declaration for goods that have been classified under a commodity code via BTI the BTI details (registration number, validity period, etc.) have to be declared within the customs declaration.

DACHSER Ltd. must be made aware of the following

- if there is any (new) valid BTI
- if the BTI has been revoked
- if the validity has changed

#### **5. Explanation about T2L**

As today it is not yet completely clear how the EU status can be proofed in Ireland after transit / transshipment via UK we would highly recommend to attach a T2L to each shipment destined to Ireland.

This mainly for those shipments for which you do not know if they will be directed to Ireland via direct ferry boot from EU or via UK.

#### **6. Explanation to ISPM15**

As today, it is not yet completely clear if the EU accepts imports of wooden packaging without ISPM15 status we would highly recommend that all wooden packaging products coming from UK will be fumigated according to that status.

## **7. Explanation to AEO certificate**

AEO status is an internationally recognised quality mark that shows that the certificate holder in the international supply chain is secure and its customs controls and procedures are efficient and meet UK standards.

It is not mandatory, but gives quicker access to some simplified customs procedures and, in some cases, the right to 'fast-track' your shipments through some customs and safety and security procedures.

Further information can be found on

<https://www.gov.uk/guidance/authorised-economic-operator-certification#security>