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◆ Temporary Import

- Carnet
- Frontier Import Declaration
 - Pre-Import
 - Process
 - Relief
 - Required Information
- Re-Export
 - Process
 - Required Information

◆ Giveaway

- Import process
- Relief

◆ Contacts / Websites

◆ Carnet

- Most common document used to underwrite duty and tax
- Issued by Chambers of Commerce
- Series of Export, Import, Re-export and Re-import vouchers
 - Vouchers supported by duplicate item lists.

Tip: Ensure authorisation for your Broker to complete the import voucher travels with the Carnet in addition to providing pre-approval.

◆ Frontier Import Declaration (1)

- Pre-import
 - Importer must hold a Pseudo TURN (Trader's Unique Consignment Reference) or be VAT registered in the UK for import purposes
 - Groups of importers using the same carrier may register under one Pseudo TURN
 - Carrier provides a spreadsheet of clients to HM Revenue and Customs with the first shipment
 - Waybill details must be supplied to the TURN team or an application (Form C219) will be rejected
 - Pseudo TURN applications may be submitted by a carrier on the importers behalf if so authorised
 - Verify import licensing requirements (Home Office / BERR)

◆ Frontier Import Declaration (2)

- Process

- Entry is made to a Customs Procedure Code (CPC) – there is no HTS Chapter 98
- Import CPC – Simplified Procedure:
 - 53 00 D23 (goods liable to import duty and VAT)
 - 53 00 003 (goods liable for import VAT only)

- Relief

- Duty and/or VAT is covered by means of deposit or guarantee
- Amount is equal to that that would be charged for a consumption declaration

◆ Frontier Import Declaration (3)

- Required Information
 - Full name and address of the person to whom the goods are to be delivered
 - Agents are not to be shown as the consignee
 - Usual trade description
 - Unambiguous and should support immediate identification
 - Indicative HTS (Harmonised Tariff Code) is helpful
 - The place at which the goods are to be exhibited and the intended date of re-export
 - Name and address of the person who will be responsible for arranging the exhibiting / using of the goods if different to that above.

◆ Re-Export

- Process

- To finalise the temporary import CPC a re-export CPC is used
- CPC 31 53 000

Tip: Notify your Broker in advance of the re-export and reconfirm the CPC to use.

- Required Information

- Recommend providing the import reference or import paperwork to your Broker to declare this data at re-export

Tip: By providing the above information within the re-export declaration will help support the release of the deposit.

- Import Process
 - Frontier Import Declaration
 - Goods to given away free of charge, consumed or destroyed at an exhibition may be declared to CPC 40 00 C32
 - Relief is claimed against import duty and VAT.
 - No deposit required
 - No duty and VAT to pay as long as conditions are met
 - Samples of goods, printed matter and articles for advertising purposes must be distributed free of charge in quantities befitting the event
 - Samples, demonstration items (to be fully used up or destroyed) and advertising material must relate to goods manufactured outside the EC
 - Paints and decorative items must be for temporary stands / stalls occupied by representatives of non-EC countries

- Required Information
 - A list of goods giving quantities and UK values of each type
 - Name and place of the event (including hall and stand numbers)

◆ HM Revenue and Customs (HMRC)

- Helpline
 - Tel: 011 44 (0) 208 929 0152 (Open 8am to 8pm UK time. Closed weekends)
 - e-mail: intenquiries@hmrc.gsi.gov.uk
- NIRU (National Import Relief Unit): contact only in relation to an active Temporary Import
 - Tel: 011 44 (0) 161 261 7211 / 12
 - e-mail NTIS@hmrc.gsi.gov.uk
- Tariff Classification Helpline
 - Tel: 011 44 (0) 170 236 6077 (Open Mon - Thu 9am to 5 pm and Friday 9am to 4:30pm UK time)
- TURN Team
 - E-mail: TURN@hmrc.gsi.gov.uk

◆ Department for Business, Enterprise and Regulatory Reform (BERR)

- Import Licensing Branch (ILB)
<http://www.berr.gov.uk/europeandtrade/importing-into-uk/page9728.html>
 - Tel: 011 44 (0) 164 236 4333 / 34
 - e-mail enquiries@ilb@berr.gsi.gov.uk
- Export Controls Organisation (ECO)
<http://www.berr.gov.uk/europeandtrade/strategic-export-control/index.html>
 - Tel: 011 44 (0) 207 215 4594
 - e-mail: eco.help@berr.gsi.gov.uk

◆ EU Tariff database: Taric

- http://ec.europa.eu/taxation_customs/dds/tarhome_en.htm

◆ Pseudo TURN application C219

- http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageLibrary_Forms&propertyType=document&id=HMCE_PROD1_025274