



Checklist for exporting goods at UoG

Sending goods outside UK

From time to time, the University's departments may send goods/equipment outside the UK either permanently or temporarily eg repair, exhibition, loan, use for field research, or samples for testing.

In the post Brexit environment, care is required for all exports, especially temporary exports. Failure to follow the correct procedures can result in unexpected taxes and duty costs, and at worst criminal penalties for the University if we do not have the correct licences.

In most cases the department will take responsibility for exporting goods. The [tax team](#) are also here for support and guidance.

Your Exporting Checklist:

- 1) Identify the right [export agent/freight forwarder](#) unless the item is going in hand luggage
- 2) Determine the [Customs value](#) of your item
- 3) Determine the [Commodity code/tariff classification \(also called an HS code\)](#).
- 4) Ensure compliance with the University's [Export Control and Sanctions Policy](#) (this should be covered off at the contracting stage).
- 5) Check the [rules of origin](#)
- 6) Choose the correct [Incoterm](#)
- 7) Use the correct [CPC \(Customs Procedure Code\)](#)
- 8) If you are making a temporary export, decide whether you need an [ATA Carnet](#)
- 9) Complete your [export documentation](#)
- 10) Retain [evidence of your exports](#)
- 11) Share copies of your export documentation for any temporary exports with the [tax team](#)
- 12) Get in touch with the [University's insurance team](#) with details of your shipment to confirm the insurance arrangements

1. Choosing the right export agent/freight forwarder and providing information to them:

You can choose to use any export agent/freight forwarder eg Fedex, UPS DHL etc

If you are travelling with your goods eg in hand luggage or transporting them yourself the same export obligations apply.

2. Customs value

There are [6 methods](#) for establishing the value on which Customs Duty and import VAT is calculated. The most common method to determine Customs value is known as [Method 1](#) and uses the 'transaction value'. This can be used where the goods to be exported are being sold to a third party. The transaction value will be the price to be paid by the third party.

Where there is no sale of goods, then there are a further 5 methods. In most cases the University will use [Method 4](#), which is the selling price of the goods in the UK, ie the market value, or [Method 5](#), which is the costs of production of the goods.

3. Commodity Codes (also known as Tariff or HS Codes)

University departments are normally the best people to do select the correct code, but if you need help, please contact the [tax team](#) for assistance.



Commodity codes may also be referred to as:

- Harmonised System Codes (HS Codes) = first 6 digits of a Commodity Code, used worldwide.
- Tariff Headings / Codes
- CN or Classification Codes

The UK Commodity Code is a 10-digit number used to classify goods at the point of entry into the UK. The code used for exports is 8 digits long (the final 2 digits are dropped). The code is used to determine what duty is payable, whether to apply [Rules of Origin](#) and what other regulatory requirements eg licences exist. Identifying the correct commodity code is crucial. You should use the UK government website "[Finding Commodity Codes for Imports into or Export out of the UK](#)" to find the right codes.

Note that the guidance includes information on goods that are difficult to classify, including:

- [Computers and software](#)
- [Electrical equipment](#)
- [Plastics](#)
- [Pharmaceutical products](#)
- [Organic chemicals](#)

4. Export control and sanctions

Compliance with the University's [Export Control and Sanctions Policy](#) – this should be completed at the contracting stage. You can also consult HMRC's "[Export goods from the UK: step by step](#)" guide for information.

5. Rules of Origin

You need to establish the country of origin of your goods and to identify whether they qualify for lower or no Customs Duty. Most goods we export have previously been imported into the UK, and you should have received a certificate of origin from the supplier. In other cases, you should consult HMRC's "[Check your goods meet the rules of origin](#)" guide.

6. Choosing the correct 'Incoterm'

If you send goods outside UK, you will need to make sure shipping and delivery responsibilities are written down and clearly understood. The International Commercial terms are known as the Incoterms - a set of internationally recognised 3-letter trade terms. They describe the practical arrangements for the delivery of goods from sellers to buyers and allocate the obligations, costs and risks between the 2 parties. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices. The list below explains the most used incoterms. Or for more information please refer to the government guide "[International trade contracts and incoterms](#)"

NB: Where possible the [DAP incoterm](#) should be used, ie receiver to pay import duties and VAT in their country.

a) Ex Works (EXW)

The seller makes the goods available at the seller's location, so the buyer can take over all the transportation costs and also bears the risks of bringing the goods to their final destination.

b) Carrier and Insurance Paid to (CIP)

The seller pays for the carriage and insurance to the named overseas destination point, but risk passes when the goods are handed over to the first carrier.

The default level of insurance cover under CIP is Institute Cargo Clauses (A). This is a higher level of cover for CIP than Incoterms 2010, which specified Institute Cargo Clauses (C).

c) Delivered at Place (DAP)

The exporter arranges carriage and delivery of the goods, ready for unloading at the named place. The seller is required to unload the goods at this destination.

After the goods' arrival, the customs clearance in the importing country needs to be completed by the buyer at his own cost and risk, including payment of all customs duties and taxes.

d) Delivered at Place Unloaded (DPU)

This is the same as DAP, except that the seller is required to unload the goods at the destination.

This is a retitling of the Incoterms 2010 term Delivered at Terminal (DAT), making it clear that delivery can happen anywhere, not just at a terminal.

e) Delivered Duty Paid (DDP)

The seller is responsible for delivering the goods to the named place in the country of the buyer, and pays all costs in bringing the goods to the destination.

f) Free Carrier (FCA)

The seller is responsible for delivery of goods to a named carrier. Responsibility for cost and risk then passes to the buyer.

7. Customs Procedure Codes for export

A CPC is a signpost code that tells the Customs system the reason for the import/export, most importantly whether it is a permanent or temporary import/export.

It is important that the CPC code is selected correctly for your shipping document. The Customs Invoice templates provided by the Tax Team should contain the CPC Code. For more information, please refer to the government guide [CPC for Exports](#) website. If you need help, please contact the [tax team](#).

8. Temporary exports - ATA Carnet

ATA (Admission Temporaire/Temporary Admission) Carnet is a bit like a passport for goods that will leave the UK and return again –it lets you temporarily export commercial samples, trade fair or exhibition goods and professional equipment to countries without having to pay VAT and duty on the goods or complete EU customs import and export declarations.

It can be used if you are using an agent or if you are self-exporting eg in hand luggage.

ATA Carnets apply to goods, which will be re-imported in the same state in which they have been exported without having undergone processing or repair, except normal depreciation due to the use made of them.



If you are exporting goods for processing or repair, you may be able to make use of another relief called Outward Processing Relief ([OPR](#)). The University makes use of the 'authorisation by declaration' route rather than the 'full authorisation' route.

ATA Carnets are usually valid for a maximum period of 12 months from the date of issue. If you need to use your goods for longer, you will need a replacement carnet.

ATA Carnets are only valid in certain countries. A full list of countries that accept ATA Carnets can be found [here](#)

The ATA Carnet and accompanying goods must be presented to the Customs authorities at each border crossed. On import to and export from the UK the appropriate voucher will be removed by Customs and the counterfoil endorsed.

The ATA issuing fee and the Security fee normally come to a total cost between £300-£500, so for goods with value below £2000, it is advisable that we explore other tax relief methods than the ATA Carnet application. The Issuing Office will invoice the department for the outstanding amount once the Carnet has been issued.

The [tax team](#) will make the online application for an ATA Carnet on your behalf. Once approved, the printed Carnet can either be posted to your address (with a postage charge by the Chamber) or be collected in person by the department from the Chamber's Office

If you would like to make use of an ATA carnet then please contact the [tax team](#) with the following information:

- Intended use for the goods
- Itinerary (the number of visits to and transits through each country)
- Description of the goods that will be temporarily exported. All the goods must be individually itemised with each item having its specific description (i.e. make, serial number, weight and value) to facilitate Customs identification and prevent substitution of goods. Only the items with identical description can be grouped together. Statements such as box of, bag of etc. are not allowed.
- Items should be presented in a table format as follows (the contents are for illustration purposes only. More rows can be added if required):

Item Number	Item Description	Number of Pieces	Weight or Volume	Value (in GBP)	Country of Origin	Categories*
1	USB Cables	30	1.76 kg	£75.00	GB	6
2	Racet Set	1	3.28 kg	£50.00	GB	14
3	Microgravity System	1	140 kg	£6,500.00	GB	6
	Totals	33	145.04 kg	£6,625.00		

ATA Categories:

1. Machinery (non Electrical)
2. Original Painting/Works of Art
3. Still Photography (35 mm film)
4. Jewellery and Articles of Precious Metal/Stones
5. Engine Machinery
6. Electric, Electronic, scientific and Digital Equipment (excluding Computers)

7. Stamps
8. Yachts and Boats
9. Books
10. Caravans
11. Display stands
12. Clothing
13. Furniture and Furnishings
14. Hand Tools
15. Hides, Skins, Furs and Leather Goods
16. Livestock
17. Concert and Musical Equipment (Electric/Electronic)
18. Computer Equipment
19. Theatrical Effects
20. Carpets and Rugs
21. Catering Equipment
22. Toys (Electric or not)
23. Sports Equipment
24. Antiques
25. Imitation/Costume Jewellery
26. Loose Precious Stones
27. Footwear
28. Concert and Musical Equipment -non-Electrical/Electronic

Customs Procedure Code (CPC) for ATA Carnet

- 1000052 for Admission Temporaire/Temporary Admission (ATA) Carnets
- 1000053 for ATA Carnet which needs a Customs Handling Import and Export Freight declaration as licence needs to be declared

For more information, please visit the London Chamber of Commerce on [ATA Carnet](#)

9. Export documentation explained

To complete the export processes, your export agent may require the following information:

- The University's VAT registration number: GB 671798093
- The University's EORI number: GB 671798093000
- The completed invoice for Customs purpose
- Any licenses/certificates as these must travel with the goods
- Insurance for Goods in Transit

Depending on what you are sending, you may need to fill out:

- [A packing list](#)
- A [customs Invoice](#) (whether for free or as a sale)
- A [Certificate of Origin](#)
- An [Inspection Certificate](#)
- A [Bill of Lading](#)
- An [Export Control and Licence](#) (on restricted goods only)

In addition, you may need to fill in the electronic form in the shipping agent's export portal. The information you provide should be the same as you have in your shipping invoice.

The completed invoice and any licences or certificates must travel with the goods.



When filling in the value of your goods on the invoice, use the price you're selling them for. If you're not selling the goods, use the market value of the goods. List any freight or export insurance you included in the price separately.

a) Packing List

This statement gives the packing details of goods in a prescribed format. It is a very useful document for customs at the time of examination and for warehouse keeper of the buyer to maintain a record of inventory and to effect delivery.

b) Customs Invoice

An invoice is very important as it contains the names of the exporter, importer, and the consignee, and the description of goods. An invoice is required for Customs purposes even if there is no true value (i.e. for free samples to be tested/analysed). It has to be signed by the exporter. Other documents are prepared by deriving information from the invoice. It is required to be presented before different authorities for different purposes. The points to be included in the invoice are:

- Seller's name and address
- Buyer's name and address
- Buyer's reference
- Items quoted
- Prices of items: per unit and extended totals
- Weights and dimensions of quoted products
- Discounts, if applicable
- Terms of sale or Incoterm used (include delivery point)
- Terms of payment
- Estimated shipping date
- Validity date

You can use the agent's template invoice or create your own – you can download a university template invoice from the website. If you need help, please contact the [tax team](#).

Certificate of Origin

This certificate issued by the local Chamber of Commerce indicates that the goods, which are being exported, are actually manufactured in a specific country mentioned therein. It is sent by the exporter to the importer and is useful for the clearance of the goods from the customs authority of the importing country.

c) Inspection Certificate

It is required by some importers and countries in order to get the specifications of the goods shipped attested. The attestation is usually performed by a government agency or by independent testing organizations.

d) Bill of Lading (B/L)

This document is issued by the shipping company acknowledging the receipt of the goods mentioned in the bill, for shipment on board of the vessel. The B/L is the legal document to be referred in case of any dispute over the shipment. It contains:

- The shipping company's name and address
- The consignee's name and address
- The port of loading and port of discharge

- Shipping marks and particulars
- Number of packages and the goods
- Gross weight and net weight
- Freight details and name of the vessel
- Signature of the shipping company's agent
- Insurance Certificate
- This document, obtained from the freight forwarder, is used to assure the consignee that insurance will cover the loss or damage to the cargo during transit (marine/air insurance)

10. Evidence of your exports

All sales of goods to businesses and individuals in the EU will be treated in the same way as those to the rest of the world, from a VAT perspective. If we export goods to a customer outside the UK our supply is zero-rated if we retain proof of export.

This may include the following and should be retained for 6 years:

- Airway bill/bill of lading
- Delivery note
- Proof of Origin
- C88 (official Customs evidence)
- Commercial invoice

11. Share copies of your export documentation for any temporary exports with the tax team

For temporary exports, it is important that you obtain evidence from the agent and/or supplier and send a copy of the documentation to the [tax team](#) -this will ensure when goods return to the University, we do not over pay VAT and duty at the UK Customs when they are eligible for relief.

12. Useful contact information:

- University Tax Team: finance-accountingandtax@glasgow.ac.uk
- University Import and Exports Team: finance-imports-exports@glasgow.ac.uk
- University Insurance Team: finance-insurance@glasgow.ac.uk
- The Government websites: <https://www.gov.uk/topic/business-tax/import-export>

<https://www.gov.uk/export-goods>

<https://www.gov.uk/trade-tariff>