

Brexit Glossary of Terms

ATA Carnet – An *Admission Temporaire Carnet* allows companies to temporarily export commercial samples, trade fair or exhibition goods and professional equipment for up to one year to countries that are part of the ATA Carnet system.

Authorised Economic Operator – A Customs status awarded to businesses directly involved in the international supply chain of goods. It was introduced in 2008 and aims to secure and facilitate legitimate global trade.

C88 or SAD (Single Administrative Document) - Traders and agents can use the SAD to assist with declaring import, export, transit and community status declarations in manual processing situations.

CDS (Customs Declaration Service) – This is the HMRC's new declaration platform.

CE Mark – The mark signifies that products sold in the EEA have been assessed to meet high safety, health, and environmental protection requirements.

CHIEF GB System - Customs Handling of Import and Export Freight, a record of customs declarations by land, air and sea.

CTC (Common Transit Convention) - The CTC is used for moving goods between the EU member states, the EFTA countries (Iceland, Norway, Liechtenstein and Switzerland) as well as Turkey, Macedonia and Serbia.

Customs Comprehensive Guarantee – This allows you to use a Customs Comprehensive Guarantee to cover Customs Duty, excise duty and import VAT when you regularly import goods or use common and Union transit.

Duty Deferment - This is a deferment of the charge payments for duties and includes for import VAT, customs duties, excise duties and some other charges.

EU-UK ETCA – EU and UK Trade and Cooperation Agreement.

Free Trade Agreement – An agreement between countries to reduce barriers to trade between them.

Free Trade Zone - An area in which goods may be landed, handled, manufactured or reconfigured, and re-exported without the intervention of customs.

Generalised Scheme of Preferences - Instituted in 1971 under the aegis of UNCTAD, the GSP has contributed over the years to creating an enabling trading environment for developing countries.

HS Code – Harmonized System code, an internationally standardized numerical method to classify traded products. It is used by customs authorities around the world to identify products when assessing duties and taxes and for gathering statistics. It is maintained by the World Customs Organisation and is updated every 5 years.

INCO terms - International Commercial Terms, published by the International Chamber of Commerce, are used to define the legal responsibilities on the buyer and seller in international transactions.

Medicines and Medical Devices Act 2021 – UK law to confer power to amend or supplement the law relating to human medicines, veterinary medicines and medical devices.

MHRA (Medicines and Healthcare products Regulatory Agency) – This organisation regulates medicines, medical devices and blood components for transfusion in the UK.

Notified Bodies – These are independent organisations appointed and accredited by EU member states to undertake conformity assessment of products within their accreditation and competency on behalf of the Responsible Person.

Pre-lodgement Model - This model requires that a UK customs declaration is lodged by the trader before EU goods board the vessel (ferry) or shuttle train at the EU port of exit. These declarations are made through HMRC-approved IT systems.

Registered Exporter System – Companies can apply to become a registered exporter by making an application to HMRC. This applies to companies established in Northern Ireland and importing goods under an EU preference that are not released for free circulation but are supplied to an EU country. The REX system will allow you to issue statements of origin when the value of the consignment is over 6,000 euros.

Rules of Origin - Rules to establish the country of origin of imported and exported goods and to help identify those which qualify for lower or nil Customs Duty.

Safety & Security Import Declarations - HMRC now calls ENS (entry summary) declarations also Safety & Security Import Declarations or S&S import declarations which must be submitted to the 'S&S GB' instead of the ICS system applicable in the EU.

'Simplified' Inward Processing by Declaration – this allows for upgrades, repairs or incorporation into another product where the original export was outside of the EU.

SPS - Sanitary and Phytosanitary Measures covers the basic rules for food safety and animal and plant health standards.

Statement of Origin - an international trade document that certifies that goods in a particular export shipment are wholly obtained, produced, manufactured or processed in a particular country.

The Border Operating Model – This framework details how the UK will manage customs and border control obligations where security is concerned, as well as the fiscal obligations for movement of goods.

'Third Country' Status - Generally understood as a country not in the EU, which does not adhere to the Four Freedoms (with the exception of countries that sign up to an FTA guaranteeing these rights, for example Norway).

UK Responsible Person - Where a manufacturer is not based in the UK, they will need to appoint a UK Responsible Person who will take responsibility for the device, including for registering with the MHRA.

UKCA Mark - The UKCA (UK Conformity Assessment) mark is the new UK product marking that will be required for certain products being placed on the market in Great Britain. It covers most previously CE-marked products.

Withdrawal Agreement – legal agreement that sets out the terms and conditions applicable to the EU's withdrawal from the EU.

Withdrawal Agreement Bill – The EU (Withdrawal Agreement) Bill ratifies the Withdrawal Agreement, as agreed between the United Kingdom and the European Union, and implements the Agreements into domestic law.

XI EORI Number – a customs number required for NI trade to non-EU countries.