
Customs and Borders - Information for Suppliers and Internal Partners

Hitachi Rail Limited Customs / Logistics Process

For an assistance please contact: logisticshub@hitachirail.com

- The UK has introduced full customs checks between the UK and EU.
- To allow the Northern Ireland/ Eire border to remain open without customs checks.
- The FTA (Free Trade Agreement) allow for Duty, Tariff and Quota free movement of goods between the UK and EU.

This is referred to as Preferential Origin Treatment



SUPPLIER'S DECLARATION

I, the undersigned, the supplier of the products covered by the annexed document, declare that:

1. The following materials which do not originate in [indicate the name of the relevant Party] have been used in [indicate the name of the relevant Party] to produce these products:

Description of the products supplied ⁽¹⁾	Description of non-originating materials used	HS heading of non-originating materials used ⁽²⁾	Value of non-originating materials used ⁽²⁾⁽³⁾
Total value			

2. All the other materials used in [indicate the name of the relevant Party] to produce those products originate in [indicate the name of the relevant Party]

I undertake to make available any further supporting documents required.
 (Place and Date)
 (Name and position of the undersigned, name and
 address of company)
 (Signature) (6)

In order to declare preferential origin:-

1. The origin must meet the relevant preferential origin threshold (typically 50% - but varies for some commodity groups)
 - a. Must be declared by the supplier
 - b. Standard template from FTA document
2. Or declared in the commercial invoice

Links:-

→ <https://www.gov.uk/government/publications/agreements-reached-between-the-united-kingdom-of-great-britain-and-northern-ireland-and-the-european-union>

Reference:-

Summary Explainer Section- Title I – Trade in Goods / Chapter 2 – Rules of origin / Clause 17 & 18 - Page 8

Trade and cooperation agreement between the European Union and the European atomic energy community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part

Part Two: Trade, Transport, Fisheries And Other Arrangements- Heading One: - Trade Title I: Trade In Goods

Trade and cooperation agreement between the European Union and the European atomic energy community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part

Annex Orig-2: Product Specific Rules Of Origin - Page 423 (Most industrial goods are Chapter 40-86)

→ <https://www.gov.uk/guidance/claiming-preferential-rates-of-duty-between-the-uk-and-eu-from-1-january-2021>

VAT and Sales Tax Requirements

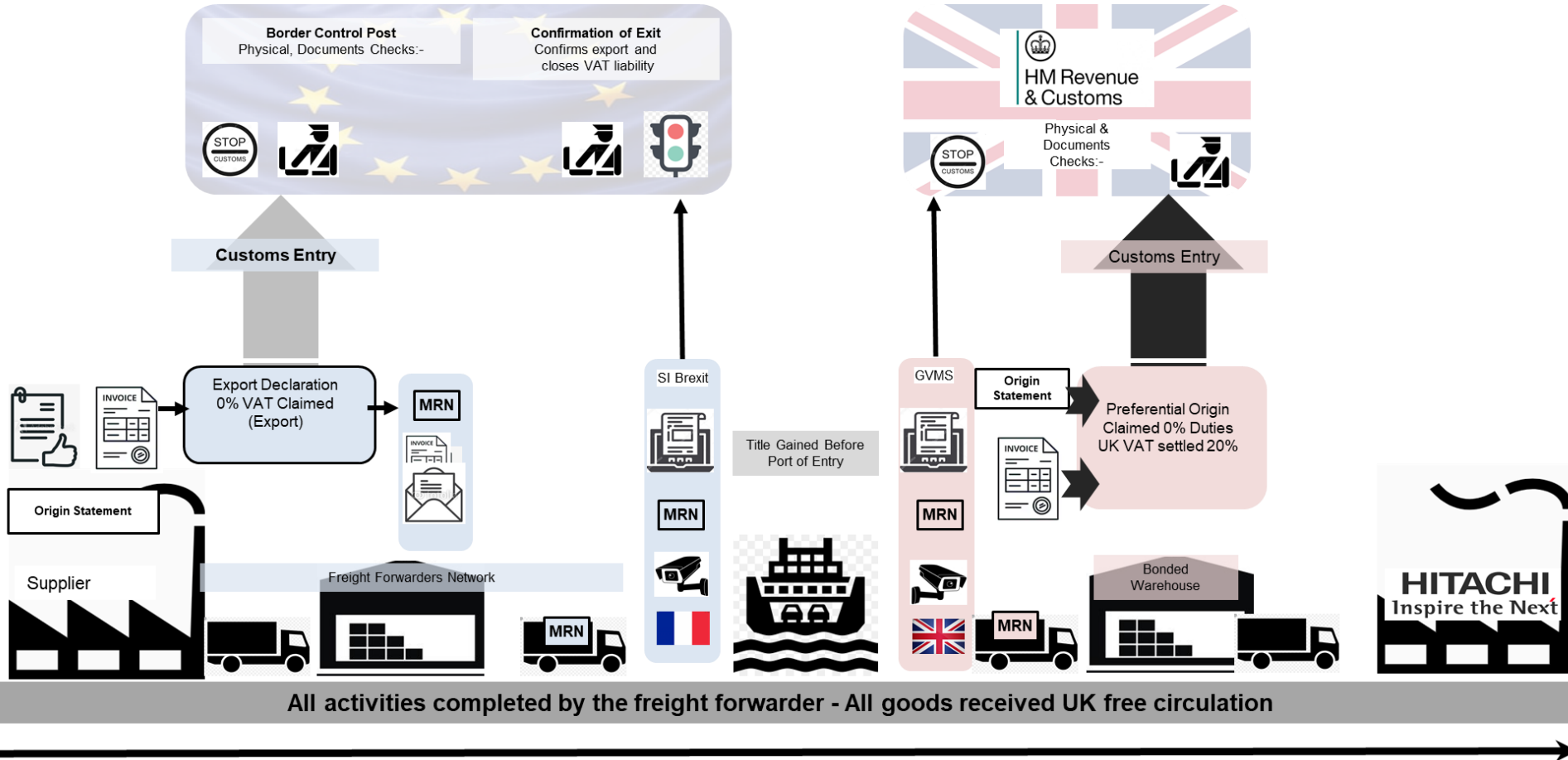
1. Commercial invoice is issued by the supplier for 0% VAT (Goods exported)
2. Export declaration completed by the supplier.
3. On crossing the border the MRN is tied to the export declaration and the EU VAT liability closed.
4. Title must be gained by Hitachi Rail prior to the UK border crossing.
5. The import declaration is made on UK entry.
6. UK VAT and any Duties are settled.
7. Goods are enabled to be moved as UK free circulation.



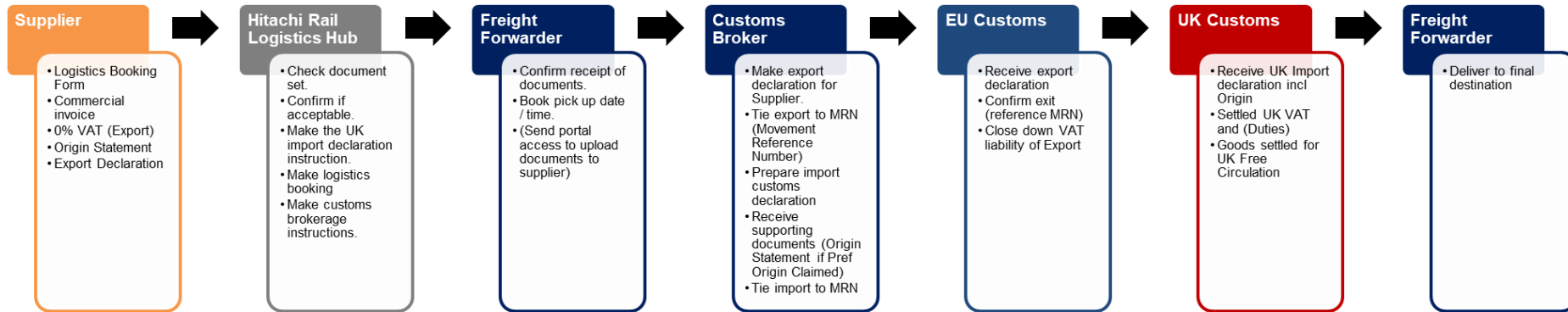
Some advice re Export VAT:-

- The **Seller** has to normally charge VAT on the sales invoice and treat it as output tax.
- The **Seller** may be selling to someone outside the EU but, to be able to zero-rate goods as an export, evidence of export is required that may not be available under EXW.
- Transport documents must show the **Seller** as the exporter, include full details of how the goods move (including vehicle registration numbers and where it crosses border points) and a clear description of goods, i.e. not a general description, e.g. "machine parts".
- If any documentation does not identify the **Seller** as the supplier, it will cause a serious VAT problem.
- If the **Seller** zero-rates incorrectly, and has not charged the VAT to the Buyer, then in any subsequent VAT audit that finds the above conditions have been breached, VAT will be demanded of the **Seller** by the customs authorities and is not reclaimable.

Materials from Suppliers – The Logistics Journey



Our Process – An Export from the EU to UK



The image shows a complex customs declaration form with multiple sections for data entry, including fields for consignor, consignee, goods description, and value.

APPENDIX
Requirements for supporting Documentation for Customs transactions

For all goods entering the UK from any other nation. (EU and ECUW)

To be provided **3 working days prior** to the commencement of movement of goods.

The export customs entry / Customs instruction

The entry can be made by the freight forwarders on behalf of the consignor.

Commercial Invoice:-

- Consignor Name Address Etc
- Consignee Name Address Etc
- Date of shipping
- Commodity Code (HS / UCC) Code
- Product Description
- SAP Part Numbers
- Drawing reference Numbers (Legacy or Current as applicable)
- Gross and Net Weight
- Quantity Value and Currency of Goods
- Purchase order number / Line Numbers (if a complete kit is delivered please state this is a complete train system kit together with the relevant value.)
- Country of Origin (Statement)
- Quantity & type of packing
- Incoterms
- ECRI Number & VAT No. of the consignor (where applicable)

Controlled Goods Must be Pre Declared:-

- Dangerous Goods (DGN Notices Must be Correctly completed and signed)
- Explosives
- Controlled Substances
- Excise goods and Hydracarbons

With this supporting information we are unable to commence the movement of goods and support the provisions of customs instructions for import and export and out of the UK.

The Supplier will be expected to complete the inbound customs requirements including settlements of all sales taxes and Duties for all returns for overhaul repair and warranty.

Forestry Commission Wood Packaging Material

Requirements for Importers in Great Britain

Untreated wood packaging material can introduce harmful tree pests and diseases. Please check wooden packing cases, boxes, crates, drums, casks, keel packets, pallet collars, load boards, and dunnage (logs) used to support cargo meet these requirements.

1 WOOD OR PROCESSED WOOD?

If the following conditions are met from one source of material, you need not worry by using a 'Pre-treatment certificate' or 'Treaty' as it will not be treated (TSC, TSP and other parts of a board pack only).

2 COUNTRY OF ORIGIN

Imported from Non-EU states (Non-EU states' countries) **NO** **YES** (EU states and Switzerland, according to Part 1)

3 CHECK THE WOOD IS TREATED AS PRE-TREATED

NO ACTION REQUIRED **YES** (No action required) **NO** (No action required)

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NO ACTION REQUIRED **YES** (No action required) **NO** (No action required)

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NO ACTION REQUIRED **YES** (No action required) **NO** (No action required)

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NO ACTION REQUIRED **YES** (No action required) **NO** (No action required)

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Please complete the paperwork.

Without the paperwork goods will not be able to be moved and customs liabilities will accrue.

Special Cases

UK Mainland – Northern Ireland Movements
Kent Access Permit

For goods moving across the Irish Sea to Northern Ireland customs checks have been introduced and where at risk of movement into the EU the relevant VAT and other charges will be applied.

<https://www.gov.uk/guidance/check-if-you-can-declare-goods-you-bring-into-northern-ireland-not-at-risk-of-moving-to-the-eu-from-1-january-2021#check-if-you-can-declare-goods-you-bring-into-northern-ireland-from-great-britain-not-at-risk>



These are not being applied for goods leaving Northern Ireland for the UK.

Goods vehicles over 7.5 tonnes and continuing onto the UK ports for exports are required to pre clear all their document requirements.

<https://www.gov.uk/check-hgv-border>

Failure to follow these requirements will mean a fine of £300.



COVID 19 Testing Requirements

Following the Border issues prior to Christmas 2020 the French Authorities have required all drivers entering France to have completed COVID Tests less than 72 hours prior to crossing.

These are currently being completed prior to entry into Dover and Eurotunnel.

This is an ongoing issue and changing daily.

Please refer to the website for the latest information.

<https://www.gov.uk/government/news/covid-19-testing-for-hgv-drivers-using-the-port-of-dover-or-eurotunnel>

HITACHI
Inspire the Next