



**jan krediet**  
GLOBAL LOGISTIC SOLUTIONS

TRANSPORT FROM THE EU TO THE UK

**ENSURING A SMOOTH  
EXPORT PROCESS...**

a matter of the right team!





# **JAN KREDIET IS BREXFIT RESULT OF KNOWLEDGE, EXPERIENCE AND INTENSIVE COOPERATION**

It is now three months since the new agreements and rules from the Brexit deal, regarding the new partnership between the European Union (EU) and the United Kingdom (UK), came into force. The actual operational and financial consequences were difficult to predict, but after a quarter of knowledge, experience and intensive cooperation we can state: Jan Krediet is Brexfit!

## **GOODS EFFICIENTLY AND SAFELY AT FINAL DESTINATION IN THE UNITED KINGDOM**

Extensive preparation, a specifically trained customs team and a carefully selected network of partners have borne fruit. Through Jan Krediet, goods from the EU arrive efficiently and safely at their final destination in the UK. As with all solutions, it's a matter of the right team. Effective collaboration with partners, customs and, of course, customers, has proven to lead to a smooth export process. A fundamental part of this successful teamwork is having the required export documents in place on time.

## **COMPLETE, CORRECT AND TIMELY DELIVERY OF EXPORT DOCUMENTS IS ESSENTIAL**

Brexit means from 1 January this year an end to the free movement of goods and the immediate start of customs formalities:







1. Customs declaration prior to the movement of the goods
2. Customs clearance at the moment of arrival of the goods

The Jan Krediet team is happy to organise these customs formalities for customers. However, a complete, correct and timely delivery of the required export documents by customers (henceforth referred to as the consignor of the goods) is essential. If documents are missing, incomplete or late, this will have an impeding effect on the export process. By following three steps, delays and unnecessary costs can be avoided.

### THREE STEPS TO AVOID DELAYS AND UNNECESSARY COSTS TOGETHER

Jan Krediet organises the customs declaration and ensures that an export declaration is made for each shipment. In other words, an export document with accompanying MRN (Movement Reference Number) is requested. Through the export declaration, the goods in the shipment are declared to the customs authorities. An MRN is a unique identification number that is generated by the customs of the exporting country and enables the processing of the shipment in the customs systems. In addition to the customs declaration, Jan Krediet also takes care of customs clearance. For both customs formalities, export documents are required. These export documents must be provided by the consignor of the goods to Jan Krediet.

In what way and under what conditions this should happen, is shown below in three steps. Step 1 and 2 relate to the issuing of authorisations and step 3 to the drawing up of an invoice.







### **STEP 1:**

The consignor of the goods authorises the customs partner of Jan Krediet in the Netherlands ‘SGS Maco’ once, by completing an ‘Authorisation Direct Representation’ online (an authorisation for the export).

Jan Krediet’s partner for customs matters in relation to shipments to the UK is SGS Maco. A specialised and reputable full service customs service provider. In order to have SGS Maco deal with customs formalities for shipments to the UK, a ‘Direct Representation Authorisation’ is required. This Authorisation Direct Representation can be completed and submitted online. By means of the authorization, SGS Maco can perform the necessary export actions for the consignor of the goods. The form only needs to be completed and submitted once.

### **STEP 2:**

The consignee of the goods authorises the customs partner of Jan Krediet in the UK ‘SGS UK’ via an ‘SGS UK Letter of Direct Representation’ (an authorisation for the import). The consignor of the goods sends this authorisation for each shipment to Jan Krediet, together with the invoice.

Customs clearance in the UK is carried out by Jan Krediet’s customs partner SGS UK, for which permission is required from the consignee of the goods in the UK. The consignee of the goods can grant this permission by means of an ‘SGS UK Letter of Direct Representation’ (LOR). An LOR is not available online, but can be obtained from Jan Krediet. It is very important that the consignee of the goods completes the LOR, signs it (by an authorised







person) and returns it as a PDF (not an image) to the consignor of the goods. The consignor of the goods keeps the LOR and sends it for each shipment again, together with the invoice, to Jan Krediet.

**STEP 3:**

**The consignor of the goods draws up an invoice per shipment that meets the conditions set by customs. This invoice is delivered on time together with the LOR to Jan Krediet.**

An invoice is required per shipment to the UK. This invoice must be delivered on time to Jan Krediet. On time refers to: delivery by Thursday at the latest, meaning departure on the first possible transport the following week. It is important that shipments/goods for the same delivery address in the same week are collected on one invoice. This saves extra administrative actions and unnecessary costs. The costs for the export declaration are calculated per invoice.

The invoice must meet the following conditions and state the following:

- Invoice number and invoice date
- Address and contact details of both the consignor and consignee of the goods
- GB EORI number of the consignee of the goods in the UK
- 10-digit commodity code of all goods to be shipped  
Commodity codes are classified by section and can be looked up via the UK government's site, [click here](#) to go directly to the relevant page.
- Description per product and/or commodity code



## TARIFFS ORGANISING AND CARRYING OUT CUSTOMS FORMALITIES FROM THE EU TO THE UK

CUSTOMS FORMALITY	TARIFF
Export declaration with associated MRN	55.75 per invoice
Customs clearance of the goods in the UK, regardless of, the applicable Incoterm  Due to current complexity and capacity, Jan Krediet's UK customs partner is currently unable to offer the (usual) service of invoicing customs clearance costs directly to the consignee or consignor of the goods. For this reason, customs clearance costs are invoiced to Jan Krediet. Jan Krediet then invoices the customs clearance costs to the consignor of the goods. As soon as the customs partner is able to provide the service of direct invoicing, this will of course be communicated.	50.00 per commodity code 5.50 per extra commodity code
VAT and import duties  During customs clearance, VAT and, if applicable, duties are registered, based on the GB EORI number and VAT number of the consignee of the goods (as stated on the LOR). Duties can be deferred via the deferral approval number of the consignee of the goods. In most cases, the consignee of the goods does not have a deferral approval number and the duties will be invoiced directly to the consignee of the goods. In exceptional situations, the duties can also be invoiced via Jan Krediet to the consignor of the goods.	To be determined; rates are registered by customs during customs clearance in the UK.
Tariffs are in euros and exclusive of VAT.	

- Number of items per product and/or commodity code
- Net weight per product and/or commodity code
- Value and currency per product and/or commodity code
- Total number of packages and the total weight of the shipment
- Incoterm applicable (in case of EXW the freight rate and the insurance rate of the shipment must also be stated)
- Declaration of origin per product and/or commodity code  
The declaration of origin shows in which country the good was made. The origin is, among other things, important in determining the amount of import duties. The declaration of origin should be mentioned on the invoice. It is important that the country of origin is mentioned and not a country organisation (e.g. EU or EEC). Other requirements are described here.

The tariffs for organising and carrying out customs formalities for shipments from the EU to the UK are informed in the table on the left.

### THE JAN KREDIET TEAM IS AT YOUR SERVICE WITH ADVICE AND ASSISTANCE

Should you have any further questions as a result of the above information, the Jan Krediet team will be happy to advise and assist you. Send an email to [brexit@jankrediet.nl](mailto:brexit@jankrediet.nl) or contact us by phone on +31 521 539 539.





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A MATTER OF  
THE RIGHT TEAM

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## EFFECTIVE REMINDERS!

- 1** The consignee of the goods only has to fill in the LOR once and send it to the consignor of the goods. The consignor of the goods files the LOR and sends it for each shipment again, together with the invoice, to Jan Krediet.
- 2** The invoice must comply with all conditions, with extra attention for the GB EORI number of the consignee of the goods, the 10-digit commodity code (not 8), the applicable Incoterm and the declaration of origin.
- 3** Collect shipments/goods for the same delivery address in the same week on one invoice. This saves extra administrative actions and unnecessary costs.

