[A logo with a blue and grey logo

AI-generated content may be incorrect.](https://uk.content.exclaimer.net/?url=https%3A%2F%2Funiversalcustomsclearance.co.uk%2F&tenantid=RbpZXh0DEe-G0mBFvfEniw&templateid=24672255641fef1186d26045bdf1278b&excomponentid=Zm7zSJv0vXplGvK5j13OR18Ojyy_uL_Xm6d9bDwKeMY&excomponenttype=Image&signature=pz0vByppzN_oMAd5wETOYlntK0CXGLDIMwFRZqTrm7D6Xsm9aXbcSL4ZHLnUIiNc04gRk69vTqCDJFJ7pBisgdD3xnrzIb0DlIpkJlLGfYGcjYveM32wBHM6w8OxJ1Iv4hGWP9vsUqbaTC3DY5d32JbwY0r094BcWc419VJfIAOM46VGRtG3UmHH4pCMd3uVL6ere5sjIMvFFEyOO_EbYc5XGtf_tDGdQTZWJY4oleTfcSVAa2SjTxYDZhCWTkme_3QMBzC3MGgh10Fo0r3hnbqkTzcwjLLGey81uwgoBPdqf_5Taez0twd7XevQ7hcU_DExPeAtkCVPzwGOaAqkmg&v=1&imprintMessageId=4cc6720d-9511-4655-84bd-c5f8e447aa90)A map of the world

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New Client Application Pack

Thank you for interest is using Universal Customs Clearance Ltd.

Universal Customs Clearance is a specialist **Custom Clearance Agency in the UK** We handle all UK Customs and Border formalities for importers and exporters.

For the convenience of our clients, we offer remote services for all UK Road and Seaports + some EU Ports. Document scans are all sent electronically by email.

All information is stored in accordance with GDPR and our software provider, we appreciate and respect the environment and are a paperless company.

We offer a wide variety of service, which include, but are not limited to:

* CDS MRN Clearances
* ENS submission
* GMR submission
* Export and T1 documentation

Please visit our website: [www.universalcustomsclearance.co.uk](http://www.universalcustomsclearance.co.uk) for further details.

We would be grateful if you could complete and return the attached forms as soon as possible:

➔ NC1: **Direct Representation Authorisation** -Ideally on your Company headed paper

➔ NC2: **Your Company Details Form**

➔ NC3: **Customs Clearance Instructions** (or send specific instructions for each shipment)

We look forward to working with you

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# Direct Representation Authorisation

Universal Customs Clearance Ltd

St Vincent House

1 Cutler Street

Ipswich

IP1 1UQ

Dear Sirs,

RE: Direct Representative Status for HM Revenue & Customs

(Insert company name and EORI number here) (“Grantor”), a company doing business in the UK and having a business address of (Insert company address here) and customs identification number (Insert company VAT and EORI number here), hereby appoints Universal Customs Clearance Ltd or sub agent appointed by them, to act as its authorized customs broker.

Grantee shall carry out customs brokerage activities on behalf of the Grantor as set out in the applicable Agreements and SOPs and as a Direct Representative in accordance with the taxation (Cross Boarder) Trade Ace 2018 (TCTA 2018).

When making Import Customs Declarations the default option used to account for Import VAT is the PVA Scheme (Postponed VAT Accounting) (please Insert your VAT number here).

Otherwise please advise us if you prefer instead to pay the Import VAT up front prior to Clearance.

plus any Customs Duties will be invoiced and require payment prior to clearance being completed.

We understand that HM Revenue & Customs will contact us directly in the event of any necessary post clearance Duty recovery or repayment action.

The Grantor accepts that the Grantee trades under BIFA 2025 trading conditions as published on our website <https://universalcustomsclearance.co.uk/wp-content/uploads/2025/09/Standard-Trading-Conditions-September-2025.pdf>

Signed …………………………………. (Signature)

Print Name ……………………………..

Position …………………………………….

Date ……………………………..

Note:

In accordance with the taxation (Cross Border) Trade Act 2018 (TCTA 2018), a Direct Representative acts in the name of and on behalf of another person. In relation to import/export declarations, the importer/exporter will be liable for any customs debt arising from the declaration.

From 1st January 2021, if you’re a UK VAT-registered business, you can account for import VAT on your VAT return (also called postponed VAT accounting) meaning you can declare and recover import VAT on the same VAT Return, rather than having to pay if upfront and recover it later. This will be made available for you via the government digital service representing the notional VAT on the shipments in the period. This statement will indicate the total notional VAT postponed from the previous month and will be used in your next quarterly VAT return as a notional input VAT amount. More information can be found [here](https://www.gov.uk/guidance/check-when-you-can-account-for-import-vat-on-your-vat-return).

# Your Company Details

Full Trading Name:

Trading Address:

Post Code:

Main Contact Name:

Main Contact Position:

Office Telephone Number:

Email Address:

Website URL:

Company Registration Number:

Date Company Established:

VAT/EORI Number:

Any Sanctions logged against your Organisation: YES/NO

if YES please specify

Accounts Contact email:

# Please complete & return

**Import Clearance Instructions**

|  |  |
| --- | --- |
| Reference: |  |
| Terms of Sale (incoterms)  EXW - CFR - CIF – FAP ? |  |
| Agents Name and Address | Universal Customs Clearance Ltd  St Vincent House 1 Cutler Street Ipswich IP1 1UQ |
| Agent EORI No. | GB362524114000 |
| Importer Name and Address |  |
| Importer EORI No: |  |
| Deferment Account Number: |  |
| Commodity Code |  |
| Customs Procedure Code:  (If Known) |  |
| Invoice Value: |  |
| Freight: |  |
| Insurance: |  |
| Port of Arrival and ETA: |  |
| Vehicle/Trailer No: |  |
| Packages |  |
| Description |  |
| Weight: |  |
| Preferential origin –  **Confirm** **Country of Origin**  and if preference claimed the confirmation number |  |
| PVA – Import Vat | to be paid using Postponed Vat Accounting ? |
| PVA – Import Vat | Yes / No |

**Postponned VAT Accounting (PVA)**

Please read this information carefully as action is required if you intend to import shipments INTO THE UK

With eﬀect from 1st January 2021, VAT at Importation became payable on goods coming from the EU Countries as well as non-EU Countries. The UK Government, to reduce the cashﬂow load on UK Businesses, have allowed (and in some instances required) VAT Registered Importers to account for VAT on imported goods, for use in their business, on their VAT Returns instead of paying the VAT immediately at Import. This is Postponed VAT Accounting (PVA) and there is no authorisation required. You must be importing goods for use in your business. Postponed accounting is optional in most cases, you can still pay import VAT upfront at the border if you prefer, although its compulsory if you defer customs declarations.

We would expect that most businesses will use PVA as it has a positive impact on cashﬂow and only changes slightly their VAT Return (The VAT is input in Box 7 instead of Box 6)

**New guidelines from HMRC requires that we hold letters of confirmation from all clients as to how they account for Import VAT**

**IMPORTANT ACTION REQUIRED**

To process your Postponed VAT on the Import Entry we will require standing instructions to do so. Please complete the attached authorisation and email this back to your Universal Customs Clearance representative conﬁrming that you will be using P.V.A. or direct payment at border point of arrival into UK and we will make the required adjustments to your Import Declarations.

By selecting P.V.A. not only will this speed up the import process and cash ﬂow for our customers, but it will also reduce administrative costs for both customers and us. If the P.V.A. is NOT agreed, then we may be forced to charge additional fees for the work involved in obtaining VAT payments, especially on European and short seas movements. On the next page you will be required to X the box stating your required method of payment covering VAT on all your import declarations we clear through Customs on your behalf.

The customs declaration will generate an online Monthly Postponed Import VAT Statement (MPIVS) which will be the evidence required to account for the Postponed VAT on your next VAT return. These statements shall be found under your GOV.UK Gateway account and found in CDS GOV financial dashboard. Your User name and Password shall also be required. (Note: The C79 will continue to be produced for those entries where any VAT is paid immediately on importation).