



New Client Application Pack

Thank you for interest in 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:

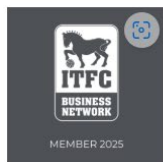
- CDS MRN Clearances
- ENS submission
- GMR submission
- Export and T1 documentation

Please visit our website: www.universalcustomsclearance.co.uk 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



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 Border) Trade Act 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 it 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](#).

Account Opening Form

BUSINESS INFORMATION

Name of Director	
Company name	
Registered company address	
Company Office Address (if different from registered address)	
Website	
Telephone	
E-mail	
Company Registration No	
Company VAT No	
EORI No	

CONTACT INFORMATION

Primary contact for Operations	
Job Title	
Telephone	
Mobile	
E-mail	

ACCOUNTING INFORMATION

Name	
Job Title	
Email address to send invoices	
Telephone	
Mobile	

AGREEMENT

All invoices are to be paid upfront unless agreed with Universal accounts.

Claims arising from invoices must be made within seven working days.

SIGNATURES

Signature		Signature	
Name and Title		Name and Title	
Date		Date	

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

Postponed 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).