



HM Revenue
& Customs

Simplified Declaration Procedure (SDP) Export Compliance.

Customs Information Paper 58 (2015)	
Who should read:	Exporters, declarants and freight agents authorised to use SDP procedures for exports from the UK
What is it about:	Pre-shipment Advices (PSA), Supplementary Declarations (SD) and the correct use of Declaration Unique Consignment References (UCRs)
When effective:	Immediately
Extant until/ Expires	1 May 2016

1. Introduction.

EU legislation allows authorised exporters, declarants and freight agents to follow legal, simplified processes to facilitate trade. (Article 76 Council Regulation 2913/92)

The electronic processing of Pre-Shipment Advices (PSAs), using a reduced data set, and matching them with their respective, post shipment, full data set, SD has improved record keeping. <https://www.gov.uk/guidance/using-and-submitting-supplementary-declarations>

SDs provide the data required for UK statistics. Where different UCRs are used on the SD to the PSA it impacts on information passed to the Office for National Statistics. <https://www.gov.uk/guidance/the-importance-of-the-declaration-unique-consignment-reference-ducrr>

HMRC also relies on timely and accurate electronic submissions to monitor compliance with trader's authorisation terms and conditions.

2. Procedures, checks and future implications for the trade under the Union Customs Code (UCC).

Traders who are authorised to use simplified declaration procedures at export declare their PSAs electronically into CHIEF. Once checked and processed, the data is then copied across to Trade Statistics. Trade Statistics, in turn, await the submission of the SDs with matching UCRs.

Each quarter an assessment of the number of PSAs presented is undertaken. HMRC records the number of PSAs and the compliance levels concerning correct use of UCRs and, in addition, the timeliness of the submission of SDs.

In advance of the UCC, Customs Directorate will be carrying out a compliance exercise targeting authorised traders who fail to use matching UCRs on their PSAs and SDs. Those traders who submit their SDs outside the required timeframe of their authorisation may also be subject to further attention.

This action will improve export compliance and the quality of data provided for the Balance of Trade figures. In addition, it will ensure authorised traders continue to benefit from these trade facilitation procedures under the UCC.

Monitoring the compliance of authorised exporters, declarants and freight agents will continue and, where non-compliance remains an issue, HMRC may consider imposing penalties or revoking authorisations.

3. Contacts.

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Or
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