

CODE	Terminology
EAD	EXPORT DECLARATION. In order to export goods you must put them under customs control, this is done by creating an EAD export declaration. It is also the control mechanism for zero rating VAT on the basis that goods are leaving the customs territory. EXS auto generated.
ENS	ENTRY SUMMARY DECLARATION. Known as Safety and Security declaration, it alerts the import border of your imminent arrival. It is not auto generated by another process as the import declaration, in many cases, can be done later whereas the ENS must be lodged at least 2 hours before you arrive at the border.
EXS	EXIT SUMMARY DECLARATION. This is auto created by the EAD and alerts the export border that you are on your way.
IMP/SAD/C88	IMPORT DECLARATION. Normally submitted electronically. Accounts for import duty and VAT in the destination country and also declares any additional trade measures such as export health certificate. The UK import entry is known as the C88 (also referred to as a SAD, Single Administrative Document). The C88 is a plain paper document that is normally submitted electronically and has a number of electronic responses following its transmission.
TAD	TRANSIT ACCOMPANYING DOCUMENT. Two types of transit : UNION where goods are travelling from EU to EU via UK (no export or import required) and COMMON where goods are passing through the initial border un-cleared with customs clearance taking place inland. Both transit procedures carry a risk and you may be required to pay a deposit to cover the bond.
LRN	When you create a TAD you generate an LRN, Local Reference Number. The LRN is presented to Customs at the office of departure, normally the export port. Customs check and authenticate it and promote the LRN in to an approved MRN (see below) and the goods are now free to move. Can be authenticated away from the port if using Authorised Consignor approval.
TAD MRN	The LRN process above requires the truck to call in at a Customs station for the TAD to be authenticated. These are likely to be very busy. Authorised Consignor status allows the TAD issuer to not only create the TAD but also to authenticate it. This means that the MRN and hard copy can be issued before setting off for the port, thereby avoiding many of the queues that are likely to occur.
MRN	Movement Reference Number. Most Customs processes generate an MRN. The MRN is proof that the goods have been entered to Customs and are authorised to move. In simple terms nothing should move without an MRN.
CHIEF	Customs Handling of Import Export Freight. This is the UK Customs computer system. It is old and slow. The plan is to upgrade it to CDS (Customs Declaration System) and this was planned long before BREXIT became a thing. The process is proving to be cumbersome and is already behind schedule.
SPS	Sanitary and phyto-sanitary. Products of animal origin, plants, vegetables, fruit and produce needs to undergo control upon importation into UK. Fish could also require additional control in the form of catch certificates
EHC	EXPORT HEALTH CERTIFICATE. Most POAO (products of animal origin) require an EHC. An EHC must be issued by the exporter and endorsed by an authorised vet prior to despatch.
PHYTO	PHYTOSANITARY CERTIFICATE. If an EHC is for products of animal origin then consider phyto is for products of plant origin. Again it should be issued by the exporter and endorsed by the appropriate authority.
TRACES	Online tracking and control system for EHC and phyto movements. The export movement is registered and the BCP (Border Control Post) nominated. Submission of the TRACES entry generates a document reference number which should be declared on arrival at the BCP.
IPAFFS	Import of products, animals, food and feed system in to UK must be registered in IPAFFS. Consider it the UK version of TRACES. So EU export will be on TRACES and UK import on IPAFFS

BCP	BORDER CONTROL POST (previously referred to as a BIP). Goods covered by EHC or phyto must be presented at the BCP when they first enter the Customs territory. Be aware that there is normally a charge levied by the BCP of around €50 per consignment to be checked.
GVMS	The Goods Vehicle Movement Service (GVMS) will: 1)Link declaration references together. This means the person moving goods only needs to present one reference at the frontier to prove that their goods have pre-logged declarations 2)Link the movement of goods to declarations, meaning they can be automatically arrived and departed in HMRC systems in near-real-time 3)Notify users via your software whether their inbound goods have been successfully cleared in HMRC systems by the time they arrive in the UK.
GMR	At border locations operating a pre-lodgement model and using the Goods Vehicle Movement Service to control goods, pre-logged declaration references will need to be linked together within a single Goods Movement Record (GMR) . Carriers will require hauliers to give them the reference generated by a GMR (the Goods Movement Reference or gmrId) when they arrive to use the crossings on these routes. This applies even for empty vehicles making a crossing. Each GMR contains details for a single crossing and can be used only once.
DUTY	If duty is payable it will require a deferment account with customs to pay. If importer has own deferment there is no charge. If agent deferment is required, charges apply and payment will normally be required in advance.
CFSP- EIDR	Customs Freight simplified procedures. The use of the easement process allows simple declarations at import and then a final declaration which will need to be made latest 6 months after entry. January shipments must be declared by 31/06/2021.
DAN / TAN	Deferment account (DAN in the UK and TAN in Ireland) is a credit facility that allows you to place duty on 'your account' without immediate payment of the duty due. Duty placed on your account is collected by Customs by direct debit on the 15th of the next month (shorter if excise duty). To obtain a deferment account you will need a bank guarantee for DOUBLE the amount of monthly deferment limit you will require.
TRANSIT GUARANTEE	Transit is required when goods need to pass through a border uncleared and having the final clearance done elsewhere (the point at which the transit closes). In simple terms the guarantee holder covers the duty and VAT liability which allows the goods to pass without border clearance. A transit guarantee is required and needs to be sufficient to cover the duty and VAT liability of all goods in transit at any one time (includes those transit movements that are not yet closed). Not unusual to require a transit guarantee in excess of £1million.
DIRECT REPRESENTATION	When a declarant (agent) presents an entry, this would normally be as a Direct Representative. In this way the agent is acting on behalf of the importer and on instructions from the importer. The agent is not liable to Customs for any Customs debt associated with that entry/trader.
EORI	Economic Operator Registration Identifier. In order to communicate with Customs you need an EORI number. They are free to obtain and should be held by all parties involved in international trade. After 31st December many will require one in UK and one in EU. UK EORI can be issued for VAT registered businesses and non VAT registered businesses. You only need a UK EORI if you are communicating or 'contracting' only with HMRC (UK). For example, if you are a UK importer, exporter or declarant.