



University
of Glasgow

Exporting at University of Glasgow



Exporting at UoG

Who is responsible for what?

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What about insurance?

Who is responsible for what?

In most cases the department will take responsibility for exporting goods

The tax team are also here for support and guidance.

Who is responsible for what?

You can choose to use any export agent/freight forwarder eg DHL, UPS, Fedex etc and they will help with the process

Remember that if you are travelling with your goods eg in hand luggage or transporting them yourself the same export obligations apply

Export controls and licences

You should ensure compliance with the University's Export Control and Sanctions Policy

This should be covered off at the contracting stage

You can also consult HMRC's "Export goods from the UK: step by step" guide for more information on export controls and licences

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How do I complete the paperwork?

If using a courier you will normally fill out an online form which will guide you through the requirements

Here are some of the things that you should consider before you complete the paperwork

- The Customs value of your item
- The Commodity code/tariff classification (also called an HS code)
- The rules (country) of origin
- The correct Incoterm
- The correct CPC (Customs Procedure Code)

Customs Value

There are 6 methods for establishing the value on which Customs Duty and import VAT is calculated.

The most common customs value is the purchase price

Where there is no purchase of goods from a third party, then you need to consider the other 5 methods

In most cases the University will use Method 4, which is the selling price of the goods in the UK, ie the current market value

An alternate for new goods is Method 5, which is the costs of production of the goods

Tariff or Commodity code?

The best way to demonstrate this is to use an example

Your department wants to import a spectrometer.

Use this link to the HMRC [commodity/tariff*](#) pages to find the code

Tariff or Commodity code?

If you search for spectrometer, you should come up with the “Heading” 9027 - Instruments and apparatus for physical or chemical analysis

Within this heading there are then 10 Commodities. Spectrometer seems to fit best within Commodity 9027300000

So this appears to be an appropriate tariff code...but you are the experts on what it is that you are exporting!

Rules of Origin

You need to establish the country of origin of your goods and to identify whether they qualify for lower or no Customs Duty.

Most goods we export have previously been imported into the UK, and you should have received a certificate of origin from the supplier.

In other cases, you should consult HMRC's [“Check your goods meet the rules of origin”](#) guide

Incoterms

If you send goods outside UK, you will need to make sure shipping and delivery responsibilities, including who is responsible for Customs clearance and taxes, are written down and clearly understood.

The International Commercial terms are known as the Incoterms - a set of internationally recognised 3-letter trade terms.

They describe the practical arrangements for the delivery of goods from sellers to buyers and allocate the obligations, costs and risks between the 2 parties

Which incoterm should I use?

For both exports and imports the DAP (Delivered at Place) incoterm is generally a good choice for UoG and the recipient

For exports, the EXW (Ex Works), which is more favourable for UoG, but less favourable to the recipient, is also suitable

If you google incoterms there are a number of useful visual guides to Incoterms 2020.

Or for more info refer to the government guide “[International trade contracts and incoterms](#)”

Customs Procedure Codes (CPCs)

A CPC is a signpost code that tells the Customs system the reason for the import/export, most importantly whether it is a permanent or temporary import/export.

It is important that the CPC code is selected correctly for your shipping document

For more information, please refer to the government guide [CPC for Exports](#) website.

If you need help, please contact the [tax team](#).

What about temporary exports?

If you are exporting goods for processing or repair, you may be able to make use of a relief called Outward Processing Relief (OPR

If you are exporting goods which will be re-imported in the same state in which they have been exported, then you could consider using an ATA carnet.

What is an ATA Carnet?

The ATA Carnet is a bit like a passport for goods – you can use it to temporarily export equipment, samples, or exhibition goods to specified countries without having to pay VAT and duty or complete EU customs import and export declarations.

The ATA Carnet can be used with a courier or if you are self-exporting eg in hand luggage or vehicle.

How do I get an ATA Carnet?

The tax team will make the online application for the ATA Carnet to the local Chamber of Commerce on your behalf.

The ATA issuing fee and the Security fee cost between £300-£500, so for goods with value below £2000, it may be quicker and cheaper to pay the import VAT and duty charges

What about insurance?

Get in touch with the University's insurance team with details of your shipment to confirm the insurance arrangements

VAT and EORI Numbers

The University's VAT number is GB 671 7980 93

The University's EORI Number is GB 671 7980 93 000



Contacts

- Tax Team: finance-imports-exports@glasgow.ac.uk
- Insurance Team: finance-insurance@glasgow.ac.uk