
UK Import Compliance Checklist

A fill-in template for the GB border file: the six-step import walkthrough, the UKCA-vs-CE decision table, the pre-shipment document checklist, and a landed-cost workbook that puts duty and import VAT in the number before you place the PO.

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DISCLAIMER

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1. Your GB Border File, in Six Steps

This is the order the work runs in. Steps 1, 4 and 6 are legally the importer's to do or instruct; steps 2 and 3 are the preparation we run before you commit to a PO. Nothing here is optional, and nothing here is decided at the port.

Step	Who owns it	What it involves
EORI	Importer (you)	Apply for a GB EORI before the first shipment. Goods moving into or out of Northern Ireland also need an XI EORI. The EORI is issued to the importer, so it is yours and not the agent's.
Commodity code	LeelineGroup prepares, you approve	Classify every product line to a UK Global Tariff commodity code. Write the reasoning down: what the item is made of, what it does, and why that heading applies rather than the neighbouring one.
Duty	LeelineGroup calculates	Apply the UK Global Tariff rate for that commodity code to the customs value. Check for a preference, a relief or a suspension before the duty goes into the landed cost you approve.
PVA flag	Importer instructs in writing	Instruct the customs broker in writing to use Postponed VAT Accounting on the entry. PVA covers import VAT only, and duty remains payable on the same entry as normal.
CDS entry	Broker files, importer is liable	The declaration is filed on the Customs Declaration Service with the commodity codes, origin, net mass, units, Incoterm and valuation method. The importer of record carries the legal liability for it.
Monthly statement	Importer or accountant	Postponed import VAT appears on the monthly postponed import VAT statement. Declare and recover it on the same VAT return, and file the statement with the entry for the audit trail.

2. UKCA vs CE: The Decision Table

Marking is set by the product regulation, not by a single cut-off date. UKCA is not mandatory for everything, and CE has not been banned from the GB market. Confirm the requirement for each commodity code against the current regulation before tooling is cut.

Question	Great Britain	Northern Ireland	EU-27
Where do the goods go on the market?	Can be UKCA or CE for most goods	CE, or UKNI alongside CE - not UKCA alone	CE
Which mark does the product regulation name?	Check the regulation for that product	Check the Northern Ireland rules for that product	CE
Who signs the Declaration of Conformity?	Manufacturer or authorised representative	Manufacturer or authorised representative	Manufacturer or EU authorised representative
Is a responsible person required?	Yes for cosmetics, toys, electricals, medical devices and others	Follows the Northern Ireland regime for that product	An EU-established responsible person may be required
Where does the technical file sit?	With the manufacturer and the UK responsible person	With the manufacturer and the responsible person	With the manufacturer and the EU authorised representative
What is the usual failure mode?	Marking, labelling and test reports sorted after tooling	UKCA applied on its own to an NI-market product	CE applied to a product outside its scope

Northern Ireland: CE on its own, or UKNI alongside CE where a UK body carried out the assessment. UKCA alone is not accepted there.

3. Pre-Shipment Document Checklist

Every box should be ticked before the goods leave the factory, not while they sit at the border. A missing document is a held consignment, and a held consignment is storage you pay for.

☐ Commercial invoice	Seller and buyer, description, quantity, unit value, currency, Incoterm
☐ Packing list	Cartons, weights, dimensions and shipping marks
☐ Transport document	Bill of lading or air waybill naming the importer or forwarder
☐ Commodity code schedule	One line per SKU with the UK Global Tariff heading and the reasoning
☐ Certificate of origin	Only where a preference or a specific regime is being claimed
☐ Test reports	EN 71, UK Cosmetics Regulation, electrical safety, or the applicable standard
☐ Declaration of Conformity	Signed by the manufacturer or the authorised representative
☐ UK Responsible Person appointment	Name, UK address, and what the appointment covers
☐ Label artwork proof	Responsible person, address, warnings, batch and date markings
☐ PVA instruction to the broker	Written confirmation that PVA is to be used on the entry
☐ EORI confirmation	GB EORI, plus XI EORI if Northern Ireland is involved
☐ Insurance certificate	Where the Incoterm puts the risk with the importer
☐ Final pre-shipment inspection report	AQL report with photos at every milestone
☐ Postponed import VAT statement	Filed with the entry for the VAT return and the audit trail

4. Landed-Cost, Duty and VAT Worksheet

The factory price is not the cost. Fill the last two columns for every line, then compare landed cost rather than unit price. Duty is payable either way; the VAT treatment is the line that decides whether the money leaves your account at the border.

Cost line	What to include	Amount
FOB factory price	Per unit and per order, in the contract currency	
Freight to the UK	Ocean, air or rail, plus any surcharges	
Marine insurance	Percentage of the value insured	
Commodity code	UK Global Tariff heading, one per product line	
Customs duty	UK Global Tariff rate applied to the customs value	
Import VAT	20% standard rate unless the goods are zero-rated	
VAT treatment	PVA, paid at the border, or supply VAT at point of sale under the low-value threshold	
Brokerage and entry fee	CDS entry plus any supplementary declaration	
Port and handling charges	Terminal handling, quay rent, demurrage risk	
UK inland delivery	Haulage to your warehouse, 3PL or FBA	
FBA or 3PL prep	Labelling, poly-bagging, palletising to inbound spec	
Testing and certification	EN 71, cosmetic safety, electrical safety, DoC	
UK Responsible Person	Annual appointment fee where the product needs one	
Currency exposure	FX buffer written into the contract	
Payment and banking costs	LC, transfer and platform fees	
Rework and returns reserve	Contingency for the first production run	

Total landed cost: _____

5. Worked Example: What PVA Actually Saves

Illustrative only: a GBP 44,000 consignment carrying GBP 8,800 of import VAT at the 20% standard rate. Your own numbers depend on the value, the commodity codes and the rate that applies. Postponed VAT Accounting requires the importer's own EORI and VAT registration.

Movement	When	Amount
Import VAT paid at the border	Paid to HMRC on the import day	- GBP 8,800
Reclaimed on the VAT return	Day 30 to day 60	+ GBP 8,800
Cash out of the account	For the whole gap	GBP 8,800
Import VAT under PVA	Declared on the CDS entry	GBP 0 paid
Declared and recovered	Same VAT return	GBP 0 net
Cash out of the account under PVA	Nothing ever leaves	GBP 0

Duty is still payable under PVA. PVA postpones import VAT only. Your customs broker has to be instructed in writing to use it, and it is not applied to every declaration by default.

6. Sources and References

Verify every rate, threshold and marking rule against these official sources before you rely on it.

HMRC - Get an EORI number

<https://www.gov.uk/eori>

HMRC - Check when you can account for import VAT on your VAT return (PVA)

<https://www.gov.uk/guidance/check-when-you-can-account-for-import-vat-on-your-vat-return>

HMRC - Customs Declaration Service

<https://www.gov.uk/guidance/customs-declaration-service>

UK Trade Tariff - UK Global Tariff commodity codes and duty rates

<https://www.trade-tariff.service.gov.uk/>

GOV.UK - Import goods into the UK: step by step

<https://www.gov.uk/import-goods-into-uk>

GOV.UK - Using the UKCA marking

<https://www.gov.uk/guidance/using-the-ukca-marking>

GOV.UK - Placing manufactured goods on the market in Great Britain

<https://www.gov.uk/guidance/placing-manufactured-goods-on-the-market-in-great-britain>

GOV.UK - Submit a cosmetics product notification (SCPN)

<https://www.gov.uk/guidance/submit-a-cosmetics-product-notification>

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We classify every line to a UK Global Tariff commodity code, price the duty and the VAT treatment into a landed cost in pounds, and map the conformity file before your tooling is cut. Tell us what you are importing and we will tell you what the border will ask for.

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