



EORI (UK) LIMITED

A 360PAY COMPANY

Import Methods of Payment



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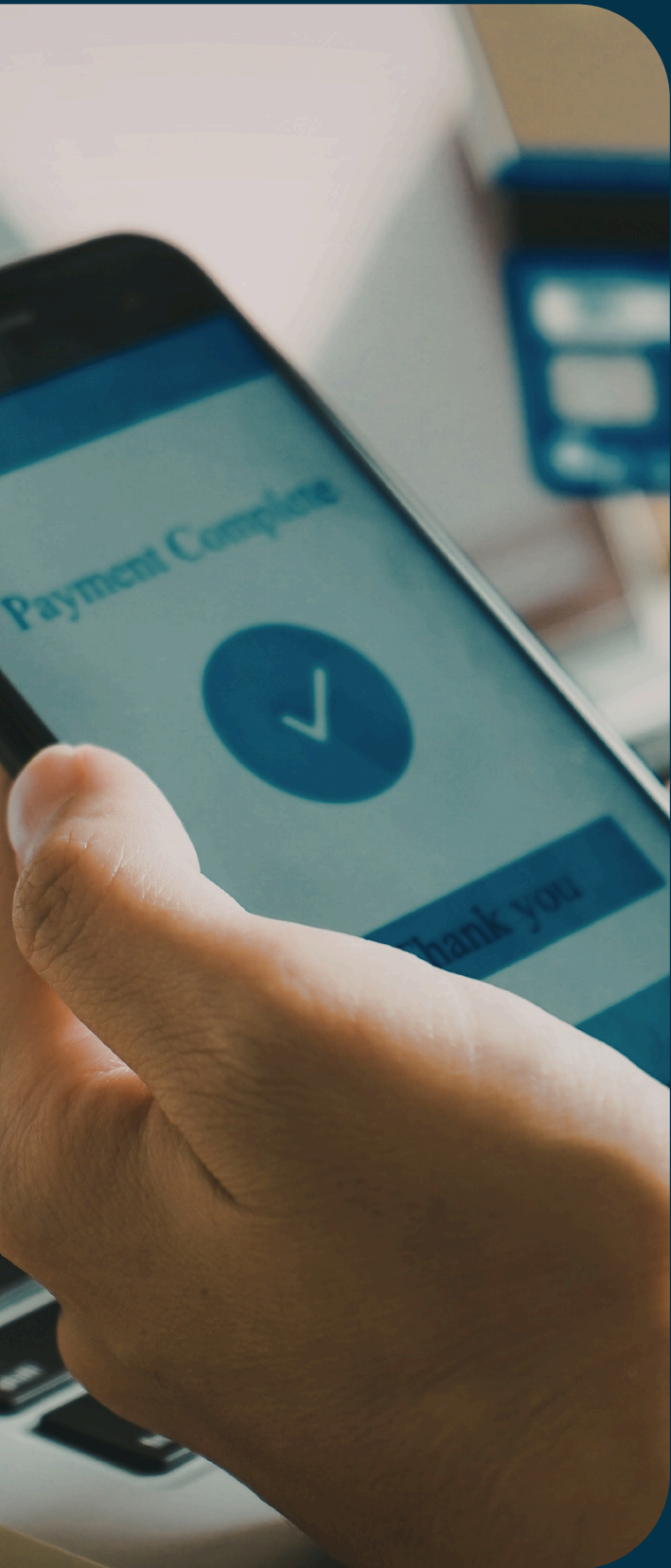
Duty Deferment Account (DDA)

Both EU and UK companies can apply for a Duty Deferment Account, which consolidates all monthly duty payments into a single direct debit. Rather than making separate payments for each consignment, importers or their representatives make a single monthly payment, helping improve cash flow by deferring payments to the following month.

Cash Account

A Cash Account is a pre-payment method for traders to pay import duties, VAT, and customs charges, linked to their EORI number in the CDS system. It can be used by the Declarant, Importer, or Representative to pay Customs Duty, Excise Duty, and Import VAT. Payments must be pre-calculated and the account funded before the import arrives. In Ireland, a TAN (Trader Account Number) is used, which operates in the same way as a cash account for settling import charges.





Immediate Payment

You will need the Customs Declaration Service Immediate (CDSI) reference number, which CDS will have generated once a declaration is accepted. The CDSI reference number will be displayed on the customs information tab of the declaration.

Postponed VAT Accounting (PVA)

Although VAT isn't a Customs Duty, it also requires a payment method. Most VAT-registered businesses use PVA. This allows import VAT to be declared and reclaimed simultaneously on the same VAT return, rather than paying upfront at the border.





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Not sure which is
the best option for
you?

Contact sales@eori.uk