

AUDIT • TAX • ADVISORY

MSS Data and Customs Declaration Checks

Now, for tomorrow





You can request MSS data via [here](#).

A covering letter will be required (See D of the application available [here](#) to be provided with the application.

Agreement for the Sale of Management Support System (MSS) Data

This Agreement is made on the following date. It determines the first calendar month data covers where ongoing data is required. 13/04/2021.....

Between the Commissioners of Her Majesty's Revenue and Customs (hereinafter known as 'HMRC') whose address is 100 Parliament Street, London SW1 2BQ and [specify applicant company name]
Joe Bloggs Ltd

(hereinafter known as the 'Purchaser')

Subject to the Conditions attached hereto, HMRC agrees to sell, and the Purchaser agrees to purchase, Customs Handling of Import and Export Freight (CHIEF), Management Support System (MSS) Data for the VAT numbers and/or EORI (Economic Operators' Registration and Identification number) specified in Schedule C (hereinafter known as 'Data').

If you require ongoing monthly Reports please tick the following box.

In which case, this Agreement shall commence on the month shown above and shall continue indefinitely unless terminated in accordance with the provisions of this Agreement.

If you also/alternatively require Data for a period in the past within four years please tick the following box and specify the dates over which you require the Data.

This Agreement covers Data from. 01/01/2021.. to. 31/10/2021..

A signed covering letter (as set out in Schedule D) from the company owning the VAT Numbers and/or EORI specified must be supplied, we request by email, with this agreement or it will not be accepted (See Schedule D).

This Agreement must be signed by an authorised person on behalf of the Purchaser, for example Sole Proprietor, Partner or Director, Company Secretary.

The following report options are available under the terms of this Agreement. Please tick those that you require.

- 1. Import Entry Standard Item Report
- 2. Import Entry Standard Header Report
- 3. Import Entry Standard Tax Line Report
- 4. Export Entry Standard Item Report

If you require Non-Standard Reports, please specify the number required per month in the following box , please provide requirements on page 3.

MSS Agreement 2.3

Declaration

I hereby agree to abide by the terms and conditions of this Agreement and confirm that, as company representative, I wish to receive Reports from HMRC.

I accept that this information will be supplied via email to the nominated email address. I acknowledge that email is not a secure method of communication and that HMRC is not liable for the security of information once it has been transmitted.

Company postal address (and 3 rd party applicant if relevant)	1 High Street Peterborough PE1 1TD
Applicant person (for contact purposes): Fore and surname, email address (group/team acceptable), telephone number	Joe Bloggs j.bloggs@joebloggs.com
Data recipient: (Maximum 3) Fore and surname, email address (group/team preferred), telephone number (if different from above)	Andrew Thurston, Macintyre Hudson LLP Andrew.thurston@mhlp.co.uk 07591 384240
Invoice recipient: Fore and surname, email address (max. one but can be a group/team one), telephone number	Andrew Thurston, Macintyre Hudson LLP Andrew.thurston@mhlp.co.uk 07591 384240
VAT registrations where reports are required (please list)	GB123456789000.....
If more than one separate VAT registration number listed above specify whether a Single or Separate Reports are required (different charges apply, see gov.uk). (Data will always be supplied in ascending order of VAT/EORI number.)	
Signature of authorised person (For example sole proprietor, partner, director, company secretary).	
Name of above (in block capitals)	JOE BLOGGS
Position in company	Financial Controller

MSS Agreement 2.3

MSS DATA AVAILABLE ON "IMPORT ITEM REPORT"

Importer	EPU	Entry No	Entry Date	Acceptance Date	Clearance Date	Declarant	Consignor	Disp Ctry	Gds Locn	Declt Ref	Master UCR	Declnpartno	Declnucr
123456789000	120	004358H	01/12/2017	01/12/2017	01/12/2017	987654321000	JOE BLOGGS INC	US	LHR	HI233892	GB/CUK1- HJMX0011626025202017168	Z	7GB225729554000-HI233892
123456789000	760	022128B	02/12/2017	22/11/2017	02/12/2017	222421710003	UNITED GARMENT INC	CA	EMA	4EF851STRXM		G	7GB222421710-335-4EF851STRXM01
123456789000	760	022979A	02/12/2017	29/11/2017	02/12/2017	222421710003	UNITED GARMENT INC	CA	EMA	H9955595733		Y	7GB222421710-335-H995559573301
123456789000	120	016300M	04/12/2017	04/12/2017	04/12/2017	987654321000	JOE BLOGGS INC	US	LHR	HI233946	GB/CUK1- HWXS0011646571302017171	B	7GB225729554000-HI233946
123456789000	120	016474M	04/12/2017	04/12/2017	04/12/2017	987654321000	JOE BLOGGS INC	CA	LHR	HI233945	GB/CUK1-HBAC12542086170	Z	7GB225729554000-HI233945
123456789000	120	016569K	04/12/2017	04/12/2017	04/12/2017	987654321000	JOE BLOGGS INC	HK	LHR	HI233947	GB/CUK1- HJMX16056914723G1048366	D	7GB225729554000-HI233947
123456789000	760	086662V	06/12/2017	06/12/2017	06/12/2017	222421710003	ATQ	RU	LSA	A612Y5RRGW3		X	7GB222421710-340-A612Y5RRGW301
123456789000	760	089965D	06/12/2017	21/11/2017	06/12/2017	790038627000	KIONA STEVENS	US	LSA	AWB 788482495580		G	7GB790038627000-31623314
123456789000	760	108644W	07/12/2017	07/12/2017	07/12/2017	222421710003	RTS OLD TRK 1ZA612Y5D956863020	RU	LSA	A612Y5QNTT9		H	7GB222421710-341-A612Y5QNTT901
123456789000	760	122222K	07/12/2017	01/12/2017	07/12/2017	222421710003	UPS	CH	LSA	A612Y5SDPLB		Y	7GB222421710-341-A612Y5SDPLB01
123456789000	120	051820T	08/12/2017	08/12/2017	08/12/2017	987654321000	JOE BLOGGS INC	US	LHR	HI234179	GB/CUK1- HWXS0011676141502017172	T	7GB225729554000-HI234179
123456789000	760	139782C	08/12/2017	01/12/2017	08/12/2017	222421710003	DIZ MAGGI	CH	LSA	A612Y5S48VR		D	7GB222421710-342-A612Y5S48VR01
123456789000	760	147068P	09/12/2017	01/12/2017	09/12/2017	222421710003	JOE BLOGGS INC	US	EMA	19YF50G3JDZ		K	7GB222421710-343-19YF50G3JDZ01
123456789000	760	153500B	10/12/2017	04/12/2017	10/12/2017	222421710003	JOE BLOGGS INC	US	LSA	19YF50FWWK3		P	7GB222421710-343-19YF50FWWK301

Premises ID	Fir DAN	Fir DAN Pfx	Item No	Cmdtycode	Ecsu 1	Ecsu 2	Cpc	Orig Ctry	Invoice Crn	Item Price	Item Cstms Val	Item Cstms Duty Paid	Item VAT Val	Item VAT Paid	Item Duty Susp	Item Duty Secd	Item Net Mass	Item Supp Units	Preference	All Sch ID	All Sch LCO Ref	All Sch Auth	All Sch LCO Yr	Declarant Name	Declarant Postcode
	9026550	A	1	65050090 90			4000000	US	USD	16811.60	13480.08	363.96	14152.80	2830.56			109.00		100					ONTIME FREIGHT SERVICES LTD	TW1 8AA
	8123943	A	1	61109090 90			4000000	CA	USD	4250.77	3619.94	434.39	4228.72	845.74			108.00	71	100					UPS LTD	TW13 7DY
	8123943	A	1	61102091 00			4000000	CA	USD	9786.96	8388.66	1006.63	9811.85	1962.37			99.80	207	100					UPS LTD	TW13 7DY
	9026550	A	1	65050090 90			4000000	US	USD	6990.50	6041.84	163.12	6477.39	1295.47			78.00		100					ONTIME FREIGHT SERVICES LTD	TW1 8AA
	9026550	A	1	61102091 00			4000000	CA	USD	101654.28	83826.17		88222.02	17644.4			3173.00	2262	300					ONTIME FREIGHT SERVICES LTD	TW1 8AA
	9026550	A	1	42031000 00			4000000	CN	USD	7992.16	7665.50	306.62	8386.85	1677.37			83.40		100					ONTIME FREIGHT SERVICES LTD	TW1 8AA
	8123943	A	1				4000006	RU	EUR	45.00	44.89		62.72	12.54			1.00		100					UPS LTD	TW13 7DY
	8427004	A	1	97019000 00			4000200	US	USD	150.00	113.89		114.22	5.71			2.08		100					FEDERAL EXPRESS EUROPE INCORPORATED	CV1 4JQ
	8123943	A	1				4000006	RU	EUR	65.00	62.64		80.47	16.09			1.00		100					UPS LTD	TW13 7DY
			1	65050090 90			6123F01	GB	CHF	39.00	30.95		57.96				1.00		100					UPS LTD	TW13 7DY
	9026550	A	1	65050090 90			4000000	US	USD	38396.00	30189.10	815.10	31502.68	6300.53			276.00		100					ONTIME FREIGHT SERVICES LTD	TW1 8AA
			1	62041200 90			6123F01	GB	CHF	76.00	59.62		93.21				1.00	1	100					UPS LTD	TW13 7DY
	8123943	A	1	65050090 90			4000000	US	USD	455.28	366.73	9.90	393.17	78.63			2.00		100					UPS LTD	TW13 7DY
	8123943	A	1	65069990 00			4000000	US	USD	2341.44	1814.84	49.00	1892.47	378.49			10.50	144	100					UPS LTD	TW13 7DY

MSS FIELDS NOT REQUIRED FOR ANALYSIS PURPOSES:

The greyed-out columns below are not required as part of any analysis of the customs declarations. These can be hidden by highlighting the column, Right mouse-click and select "Hide".

Importer	EPU	Entry No	Entry Date	Acceptance Date	Clearance Date	Declarant	Consignor	Disp Ctry	Gds Locon	Declt Ref	Master UCR	Declnpartno	Declnucl
123456789000	120	004358H	01/12/2017	01/12/2017	01/12/2017	987654321000	JOE BLOGGS INC	US	LHR	HI233892	GB/CUK1-HJMX0011626025202017168	Z	7GB225729554000-HI233892
123456789000	760	022128B	02/12/2017	22/11/2017	02/12/2017	222421710003	UNITED GARMENT INC	CA	EMA	4EF851STRXM		G	7GB222421710-335-4EF851STRXM01
123456789000	760	022979A	02/12/2017	29/11/2017	02/12/2017	222421710003	UNITED GARMENT INC	CA	EMA	H9955595733		Y	7GB222421710-335-H995559573301
123456789000	120	016300M	04/12/2017	04/12/2017	04/12/2017	987654321000	JOE BLOGGS INC	US	LHR	HI233946	GB/CUK1-HWXS0011646571302017171	B	7GB225729554000-HI233946
123456789000	120	016474M	04/12/2017	04/12/2017	04/12/2017	987654321000	JOE BLOGGS INC	CA	LHR	HI233945	GB/CUK1-HBAC12542086170	Z	7GB225729554000-HI233945
123456789000	120	016569K	04/12/2017	04/12/2017	04/12/2017	987654321000	JOE BLOGGS INC	HK	LHR	HI233947	GB/CUK1-HJMX16056914723G1048366	D	7GB225729554000-HI233947
123456789000	760	086662V	06/12/2017	06/12/2017	06/12/2017	222421710003	ATQ	RU	LSA	A612Y5RRGW3		X	7GB222421710-340-A612Y5RRGW301
123456789000	760	089965D	06/12/2017	21/11/2017	06/12/2017	790038627000	KIONA STEVENS	US	LSA	AWB 788482495580		G	7GB790038627000-31623314
123456789000	760	108644W	07/12/2017	07/12/2017	07/12/2017	222421710003	RTS OLD TRK 1ZA612Y5D956863020	RU	LSA	A612Y5QNTT9		H	7GB222421710-341-A612Y5QNTT901
123456789000	760	122222K	07/12/2017	01/12/2017	07/12/2017	222421710003	UPS	CH	LSA	A612Y5SDPLB		Y	7GB222421710-341-A612Y5SDPLB01
123456789000	120	051820T	08/12/2017	08/12/2017	08/12/2017	987654321000	JOE BLOGGS INC	US	LHR	HI234179	GB/CUK1-HWXS0011676141502017172	T	7GB225729554000-HI234179
123456789000	760	139782C	08/12/2017	01/12/2017	08/12/2017	222421710003	DIZ MAGGI	CH	LSA	A612Y5S48VR		D	7GB222421710-342-A612Y5S48VR01
123456789000	760	147068P	09/12/2017	01/12/2017	09/12/2017	222421710003	JOE BLOGGS INC	US	EMA	19YF50G3JDZ		K	7GB222421710-343-19YF50G3JDZ01
123456789000	760	153500B	10/12/2017	04/12/2017	10/12/2017	222421710003	JOE BLOGGS INC	US	LSA	19YF50FWWK3		P	7GB222421710-343-19YF50FWWK301
123456789000	760	153501V	10/12/2017	04/12/2017	10/12/2017	222421710003	JOE BLOGGS INC	US	LSA	19YF50G4R8Q		R	7GB222421710-343-19YF50G4R8Q01
123456789000	760	157895A	11/12/2017	11/12/2017	11/12/2017	222421710003	ATQ	RU	EMA	A612Y5S34M3		Y	7GB222421710-345-A612Y5S34M301

Premises ID	Fir DAN	Fir DAN Pfx	Item No	Cmdtycode	Ecsu 1	Ecsu 2	Cpc	Orig Ctry	Invoice Crnn	Item Price	Item Cstms Val	Item Cstms Duty Paid	Item VAT Val	Item VAT Paid	Item Duty Susp	Item Duty Secd	Item Net Mass	Item Supp Units	Preference	All Sch ID	All Sch LCO Ref	All Sch Auth	All Sch LCO Yr	Declarant Name	Declarant Postcode
	9026550	A	1	65050090 90			4000000	US	USD	16811.60	13480.08	363.96	14152.80	2830.56			109.00		100					ONTIME FREIGHT SERVICES LTD	TW1 8AA
	8123943	A	1	61109090 90			4000000	CA	USD	4250.77	3619.94	434.39	4228.72	845.74			108.00	71	100					UPS LTD	TW13 7DY
	8123943	A	1	61102091 00			4000000	CA	USD	9786.96	8388.66	1006.63	9811.85	1962.37			99.80	207	100					UPS LTD	TW13 7DY
	9026550	A	1	65050090 90			4000000	US	USD	6990.50	6041.84	163.12	6477.39	1295.47			78.00		100					ONTIME FREIGHT SERVICES LTD	TW1 8AA
	9026550	A	1	61102091 00			4000000	CA	USD	101654.28	83826.17		88222.02	17644.4			3173.00	2262	300					ONTIME FREIGHT SERVICES LTD	TW1 8AA
	9026550	A	1	42031000 00			4000000	CN	USD	7992.16	7665.50	306.62	8386.85	1677.37			83.40		100					ONTIME FREIGHT SERVICES LTD	TW1 8AA
	8123943	A	1				4000006	RU	EUR	45.00	44.89		62.72	12.54			1.00		100					UPS LTD	TW13 7DY
	8427004	A	1	97019000 00			4000200	US	USD	150.00	113.89		114.22	5.71			2.08		100					FEDERAL EXPRESS EUROPE INCORPORATED	CV1 4JQ
	8123943	A	1				4000006	RU	EUR	65.00	62.64		80.47	16.09			1.00		100					UPS LTD	TW13 7DY
			1	65050090 90			6123F01	GB	CHF	39.00	30.95		57.96				1.00		100					UPS LTD	TW13 7DY
	9026550	A	1	65050090 90			4000000	US	USD	38396.00	30189.10	815.10	31502.68	6300.53			276.00		100					ONTIME FREIGHT SERVICES LTD	TW1 8AA
			1	62041200 90			6123F01	GB	CHF	76.00	59.62		93.21				1.00	1	100					UPS LTD	TW13 7DY
	8123943	A	1	65050090 90			4000000	US	USD	455.28	366.73	9.90	393.17	78.63			2.00		100					UPS LTD	TW13 7DY
	8123943	A	1	65069990 00			4000000	US	USD	2341.44	1814.84	49.00	1892.47	378.49			10.50	144	100					UPS LTD	TW13 7DY
	8123943	A	1	65069990 00			4000000	US	USD	2113.80	1643.47	44.37	1716.47	343.29			9.50	130	100					UPS LTD	TW13 7DY
	8123943	A	1				4000006	RU	EUR	65.00	62.64		80.47	16.09			1.00		100					UPS LTD	TW13 7DY

MSS CHECKS



You can check the applied duty rate by adding a column onto the MSS report. Add this in after the Commodity Code and set the number category as “percentage”.

The formula is: $\text{Item Cstms Duty Paid} / \text{Item Cstms Value}$

Item No	Cmdtycode	Duty Rate	Ecsu 1	Ecsu 2	Cpc	Orig Ctry	Invoice Crnn	Item Price	Value Check	Item Cstms Val	Item Cstms Duty Paid
1	65050090	=SUM(AC2/AB2)			4000000	US	USD	16811.60	154.23	13480.08	363.96
1	61109090 90				4000000	CA	USD	4250.77	39.36	3619.94	434.39
1	61102091 00	12.0%			4000000	CA	USD	9786.96	98.07	8388.66	1006.63

This can be used to identify any strange duty rates which may show up temporary additional rates, such as those currently in place with the USA (25%) on certain commodity codes.

Net Mass:

To identify if there are any potential valuation issues, you can use the following calculation to identify any discrepancies of unit price per kg. The values should be compared against shipments from the same supplier and the same commodity code to identify possible irregularities. It may be that the value is lower due to a missed commercial invoice.

Add in a column after Item Price.

The formula is: $\text{Item Price} / \text{Item Net Mas}$

Orig Ctry	Invoice Crnn	Item Price	Value Check	Item Cstms Val	Item Cstms Duty Paid	Item VAT Val	Item VAT Paid	Item Net Mass
US	USD	16811.60	154.23	13480.08	363.96	14152.80	2830.56	109.00
CA	USD	4250.77	39.36	3619.94	434.39	4228.72	845.74	108.00
CA	USD	9786.96	98.07	8388.66	1006.63	9811.85	1962.37	99.80



For example:

The value check on the entry highlighted in red shows it has a unit value significantly less than the other lines with the same commodity code.

This entry must be selected to confirm why the value is lower.

Consignor	Item Number	Comdty code	Duty Rate	Ecsu 1	Ecsu 2	Cpc	Orig Ctry	Invoice Crnn	Item Price	Value Check	Item Cstms Val	Item Cstms Duty Paid	Item VAT Val	Item VAT Paid	Item Net Mass	Preference
JOE BLOGGS INC	1	42031000 00	4.0%			4000000	CN	USD	7992.16	95.83	306.62	306.62	8386.85	1677.37	83.40	100
JOE BLOGGS INC	1	61102091 00	0.0%			4000000	CA	USD	101654.28	32.04			88222.02	17644.4	3173.00	300
JOE BLOGGS INC	1	65050090 90	2.7%			4000000	US	USD	6990.50	89.62	163.12	163.12	6477.39	1295.47	78.00	100
JOE BLOGGS INC	1	65050090 90	2.7%			4000000	US	USD	16811.60	154.23	363.96	363.96	14152.80	2830.56	109.00	100
JOE BLOGGS INC	1	65050090 90	2.7%			4000000	US	USD	38396.00	139.12	815.10	815.10	31502.68	6300.53	276.00	100

Customs Procedure Codes:

The following should be verified where certain CPC's are declared.

- CPC 61 23 F01 – Returned Goods Relief – Confirm that the client has the satisfactory evidence of export as this is requirement to claim the waiver for duty and VAT.
- CPC 51 00 000 – Inward Processing Relief – Confirm that satisfactory evidence of re-export is available and that the required information has been provided to HMRC (Bill of Discharge).

Valuation:

When completing checks to confirm the correct values have been declared, you can request a copy of the supplier's commercial invoice and a screen print of the purchase ledger to confirm the invoice is listed and the values are the same.

Pivot Tables

Another part of the analysis, especially where there are hundreds of declarations, is to use pivot tables to break down the data.

As you can see to the left, the pivot table quickly lists the commodity codes. In the Values Box of the pivot table you can add in the data you wish to see. In this case the Customs Value is calculated against each code. This allows you to identify those codes where any classification errors would provide greatest duty adjustment.

With the table to the right you can see that you can add multiples into the analysis (Consignor & Commodity Code) to identify possible classification issues by supplier.

The screenshot shows a PivotTable with the following data:

Commoditycode	Total
42031000 00	7665.5
61102091 00	92214.83
61109090 90	3619.94
62041200 90	59.62
65050090 90	50108.7
65069990 00	3458.31
97019000 00	113.89
(blank)	170.17
Grand Total	157410.96

The screenshot shows a PivotTable with the following data:

Consignor	Commoditycode	Total
ATQ	(blank)	107.53
DZ MAGGI	62041200 90	59.62
DZ MAGGI Total		59.62
JOE BLOGGS INC	42031000 00	7665.5
JOE BLOGGS INC	61102091 00	83826.17
JOE BLOGGS INC	65050090 90	50077.75
JOE BLOGGS INC	65069990 00	3458.31
JOE BLOGGS INC Total		145027.73
KONA STEVENS	97019000 00	113.89
KONA STEVENS Total		113.89
RTS OLD TRK 12A612Y5D956863020	(blank)	62.64
RTS OLD TRK 12A612Y5D956863020 Total		62.64
UNITED GARMENT INC	61102091 00	8388.66
UNITED GARMENT INC	61109090 90	3619.94
UNITED GARMENT INC Total		12008.6
UPS	65050090 90	30.95
UPS Total		30.95
(blank)	(blank)	
(blank) Total		
Grand Total		157410.96

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 MHA MacIntyre Hudson

Now, for tomorrow

 An independent member of
bakertilly
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