

Post-Brexit Import Checklist for UK Golf Apparel

A working order checklist for British golf brands, pro shops and event organisers. Use with your customs representative to confirm the route, product classification and documentation before dispatch.

Prepared 14 October 2026. Primarily for imports into Great Britain; assess Northern Ireland separately. Freight windows and cost figures are planning estimates, not customs guarantees.

01 / Confirm the importer and commodity code

☐ **Importer, EORI and VAT details**

Record the importer of record, GB EORI, VAT registration and the party responsible for the customs declaration. DDP does not by itself establish your entitlement to reclaim import VAT.

☐ **Classify the actual garment**

Check knit versus woven construction, fibre composition, garment type and intended wearer in the UK Trade Tariff. Do not use one HS code for an entire mixed range.

☐ **Origin and supplier records**

Collect the country-of-origin details, commercial invoice, packing list, purchase order and transport document. Match quantities, currency, weights and descriptions across documents.

02 / Prepare the CDS declaration

☐ **Appoint the customs representative**

Confirm representation, declaration timing and the relevant authorisation with the freight partner. Have the complete data ready before dispatch.

☐ **Check the clearance file**

Review commodity codes, customs value, delivery terms and tax arrangements. Budget for possible examination or document queries; 24-48 hours is a routine-clearance planning window, not a guarantee.

Costs, Labels and Compliance Records

03 / Calculate the landed cost

[] **Separate the price components**

List garments, freight, insurance, customs duty, import VAT, clearance and final-mile delivery. Confirm which items the DDP quotation includes and the named destination.

[] **Apply the correct tariff**

12% is an illustrative rate for applicable apparel codes; check the precise commodity code, origin and current tariff. Standard import VAT is 20%, with product-specific exceptions where applicable.

[] **Check the VAT valuation**

The import VAT base can include customs value, duty and incidental expenses to the relevant destination. Have your representative confirm the calculation rather than applying VAT only to garment cost.

04 / Assemble the product and buyer file

[] **Textile labels and care information**

Approve English fibre-content information and appropriate care instructions. ISO 3758 covers care symbols; it is not the legislation establishing fibre-content requirements.

[] **Chemical and performance evidence**

Review applicable UK REACH requirements. Relevant OEKO-TEX records support the material assessment but do not automatically prove every legal obligation. Match reports to the actual fabric and finish.

[] **Buyer-specific documents**

Confirm whether the buyer requires BSCI audit records, relevant GRS evidence, ISO 105-B02 colour fastness, ISO 6330 laundering/dimensional stability, ISO 12945-2 pilling or its own supplier forms.

[] **UKCA and modern slavery scope**

Ordinary adult golf apparel normally falls outside UKCA marking. Assess PPE or other regulated products separately. Relevant audits can support Modern Slavery Act Section 54 due diligence for qualifying organisations at the £36 million threshold.

Delivery Planning and Import VAT Evidence

05 / Work back from your UK delivery date

Stage	Planning window
Physical samples	7-15 days after confirmed brief
Bulk production	15-30 days after sample approval
Sea freight: China to UK	28-35 days
Air freight: China to UK	5-8 days
Routine customs clearance	24-48 hours after accepted documents
UK final-mile delivery	2-4 days
Sea DDP after production	35-42 days; allow a contingency buffer

Plan March spring/summer launches from a mid-January order discussion and September autumn/winter ranges from mid-July. Confirm feasibility against sample revisions, capacity and the sailing schedule. Corporate golf demand commonly runs May-September.

06 / Confirm VAT recovery evidence

[] Eligibility and ownership

Only reclaim eligible import VAT under the applicable rules. Confirm the business owns the goods and has the correct importer and VAT details. A supplier invoice alone is not proof of reclaimable import VAT.

[] C79 or postponed VAT statement

Obtain the appropriate C79 certificate for paid import VAT, or the postponed import VAT statement where PVA applies. Reconcile it with the declaration and commercial invoice, and ask your accountant to determine the VAT Return treatment.

[] Keep a complete audit file

Retain declarations, freight records, invoices, certificates and reconciliation notes. Record the order, arrival and tax periods so the accountant can trace each shipment.

Order Sign-off and Official References

Before production and shipment, assign one person to confirm each item below.

☐ **Product brief**

Fabric, GSM, approved sample, size grade, artwork and packaging confirmed.

☐ **Delivery plan**

Named destination, receiving contact, event or launch date and contingency agreed.

☐ **Import responsibilities**

Importer, EORI, representation, duty and VAT treatment confirmed in writing.

☐ **Documentation**

Correct invoice, packing list, transport records and product reports assembled.

☐ **Final approval**

Quote scope, dispatch approval and receiving instructions signed off.

Sources / Check current guidance before dispatch

[UK Trade Tariff](#)

[Import VAT certificates \(C79\)](#)

[Postponed VAT accounting](#)

[Textile labelling](#)

[UK REACH basics](#)

[Modern slavery statements](#)

[ISO 3758 care symbols](#)

Discuss your UK golf apparel order

admin@hzforthright.com

sportxia.com | WhatsApp +86 17774005378