Terms & Conditions

Website Terms & Conditions

Last Updated: 01/10/2026

IMPORTANT LEGAL NOTICE TO THE CUSTOMER:
By instructing Clear Flow Customs Ltd to execute HMRC customs declarations, you enter into a legally binding contract. Clear Flow Customs Ltd acts strictly as a Direct Representative (pursuant to Section 21 of the Taxation (Cross-border Trade) Act 2018). Consequently, the Customer remains the 'Declarant' and retains 100% principal liability to HM Revenue & Customs for all import duties, VAT, levies, fines, interest, and penalties. Please review Clause 2 (Capacity) and Clause 5 (Indemnity) carefully.

1. Definitions and Interpretation

"Company": Clear Flow Customs Ltd (Company Number: 17476043), whose registered office is at 128 City Road, London, ECIV 2NX.

"Customer": The legal entity, person, partnership, or trader requesting or instructing the Company to provide Customs Services.

"Customs Services": The preparation, lodgement, transmission, amendment, or processing of customs declarations, safety and security declarations, or related documentation submitted to HMRC or any other relevant statutory border authority.

"CDS": The Customs Declaration Service platform operated by HMRC, or any successor computerised customs management framework.

"Customs Debt": Any duty, import VAT, excise duty, anti-dumping duty, agricultural levy, interest, or statutory penalty assessed or claimed by HMRC or any statutory body in respect of the Goods.

"Goods": The cargo, commodities, personal effects, or items that are the subject of any Customs Services carried out by the Company on behalf of the Customer.

"HMRC": His Majesty's Revenue and Customs.

2. Appointment, Capacity and Authority

2.1 Direct Representation: Unless explicitly agreed otherwise in a signed writing by a director of the Company, the Company acts exclusively as a Direct Representative in the name of and on behalf of the Customer in all dealings with HMRC, in accordance with Section 21 of the Taxation (Cross-border Trade) Act 2018, and any applicable international equivalents.

2.2 Customer as Declarant: By virtue of Direct Representation, the Customer acknowledges that it is the legal 'Declarant' for all customs purposes. The Customer remains solely, directly, and

unconditionally liable to HMRC for the payment of all Customs Debt arising from any entry lodged by the Company.

2.3 Letter of Authority: The Customer shall execute a Letter of Authority (LoA) or Direct Representative Mandate in the form requested by the Company prior to the commencement of any services. The Company reserves the absolute right to refuse to lodge any declaration until a valid, executed LoA is received and validated.

2.4 Sub-Agents: The Company is authorised by the Customer to select, appoint, and utilise sub-agents, co-brokers, or third-party logistics entities to complete Customs Services. Where sub-agents are deployed, they shall similarly act as Direct Representatives of the Customer.

3. Customer Obligations and Information Warranties

3.1 Accuracy of Data: The Customer acknowledges that the Company does not inspect, verify, or physically count the Goods. The Customer warrants that all descriptions, values, weights, quantities, country of origin details, and Harmonised System (HS) commodity codes provided to the Company are 100% complete, true, accurate, and legally compliant.

3.2 EORI Validation: The Customer warrants that it holds a valid Economic Operators Registration and Identification (EORI) number registered with HMRC and that such number is active at the time of transmission.

3.3 Licences and Restrictions: The Customer is solely responsible for determining whether the Goods require any import/export licences, permits, phytosanitary certificates, dual-use authorizations, or specific health certifications. The Customer must provide all such clearances to the Company at least twenty-four (24) hours prior to the required lodgement time.

3.4 Reliance on Instructions: The Company shall be under no obligation to cross-check or audit the accuracy of information provided by the Customer. If the Company detects a manifest inconsistency, it may request clarification, but shall not be liable for any clearance delays resulting from waiting for the Customer's response.

4. Fees, Payments and Customs Deferment Accounts

4.1 Service Fees: The Customer shall pay the Company's standard service fees as set forth in the Company's formal quotation or tariff schedule. All fees are exclusive of VAT, which shall be charged at the prevailing statutory rate.

4.2 Payment Terms: Unless credit terms have been formally approved in writing, all service fees and any disbursements incurred by the Company must be settled in cleared funds prior to the transmission of the declaration to CDS.

4.3 Deferment Account Usage: If the Customer requests the use of the Company's HMRC Deferment Approval Number (DAN) or Flexible Accounting System (FAS) cash account, the Company may, at its absolute discretion, permit or deny such use. Where permitted, the Customer must deposit the exact aggregate amount of import duty and VAT into the Company's designated bank account in cleared funds before transmission.

4.4 Postponed VAT Accounting (PVA): The Customer must explicitly notify the Company in writing prior to transmission if it intends to utilise Postponed VAT Accounting (PVA). In the

absence of clear, written instructions, the Company will declare VAT via traditional payment/deferment mechanisms at the Customer's sole cost.

4.5 Late Payment Interest: The Company reserves the right to charge interest on all overdue invoices at a rate of 8% per annum above the Bank of England base rate, calculated daily from the due date until full payment is received.

5. Comprehensive Indemnity Framework

5.1 Scope of Indemnity: The Customer shall fully indemnify, defend, and hold harmless the Company, its directors, officers, employees, and sub-agents from and against any and all liabilities, losses, damages, costs, claims, expenses, fines, interest, and penalties (including reasonable legal fees) asserted by HMRC or any third party arising out of or in connection with:
(a) Any breach of warranty or misrepresentation of data by the Customer;
(b) Any clerical error, omissions, or structural inaccuracies in customs entries caused by reliance on incorrect data supplied by the Customer;
(c) Any post-clearance audits, Post-Clearance Amendments (Amendments), or retrospective assessments of Customs Debt issued by HMRC.

5.2 Clawbacks and Demands: If HMRC issues a demand or clawback notice against the Company's Deferment Account or security guarantees due to a Customer declaration error, the Customer shall reimburse the Company in full within forty-eight (48) hours of a written demand, without any deduction, withholding, set-off, or counterclaim.

6. Limitation of Liability

6.1 Exclusion of Consequential Loss: To the maximum extent permitted by law, the Company shall not be liable under any circumstances for any indirect, incidental, special, or consequential losses, including but not limited to loss of profit, loss of market, loss of production, business interruption, port storage fees, demurrage, container detention charges, or factory shutdown costs caused by clearance delays.

6.2 Financial Liability Cap: In the event that the Company is found liable for direct loss or damage caused by its proven negligence, clerical oversight, or breach of contract, the Company's total cumulative liability for any single consignment or declaration shall be strictly capped at the lesser of:
(a) The total service fee paid by the Customer to the Company for that specific declaration; or
(b) £250.00 (Two Hundred and Fifty Pounds Sterling).

6.3 Time Limit for Claims: Any legal claim or action against the Company arising out of the Customs Services must be brought in writing and notified to the Company within three (3) months from the date of the relevant customs transmission. Failure to do so shall constitute an absolute waiver of the claim.

7. General Contractual Lien

7.1 Right of Retention: The Company shall have a general and particular contractual lien over all Goods, documents, certificates, and paperwork in its possession or control for all sums, fees, duties, and expenses due at any time from the Customer to the Company.

7.2 Power of Sale: If any invoice remains unpaid for more than fourteen (14) calendar days after its due date, the Company shall have the right, after giving seven (7) days' written notice to the Customer, to sell, dispose of, or auction the Goods or documents at the Customer's expense to recover the outstanding debt, without further liability to the Customer.

8. Governing Law and Jurisdiction

8.1 Governing Law: These Terms and Conditions, and any non-contractual obligations or disputes arising out of or in connection with them, shall be governed by and construed exclusively in accordance with the laws of England and Wales.

8.2 Exclusive Jurisdiction: The Customer and the Company irrevocably agree that the courts of England and Wales shall have exclusive jurisdiction to settle any dispute, claim, or litigation arising out of or in connection with these Terms and Conditions.

Website Terms and Conditions

Last Updated: [Insert Date]

1. About Us

This website is operated by **Clear Flow Customs Ltd** ("Clear Flow Customs", "we", "us" and "our").

Company Number: 17476043

By accessing and using this website, you agree to comply with these Terms and Conditions.

If you do not agree to these terms, please do not use this website.

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2. Website Content

The information provided on this website is for general information purposes only.

Whilst we make reasonable efforts to ensure information is accurate and up to date, Clear Flow Customs Ltd makes no representations or warranties regarding the completeness, accuracy or suitability of any information contained on the website.

Information contained on this website does not constitute legal, tax, customs, financial or professional advice.

Specific customs advice should be sought regarding individual circumstances and shipments.

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3. Intellectual Property

Unless otherwise stated, all content on this website, including:

- Text
- Logos
- Graphics

- Branding
- Design elements
- Documents

is the property of Clear Flow Customs Ltd and is protected by applicable intellectual property laws.

Content may not be copied, reproduced, republished, transmitted or distributed without prior written permission.

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4. Website Availability

We aim to keep the website available and functioning correctly at all times.

However, we do not guarantee that access to the website will be uninterrupted, secure or error-free.

We reserve the right to suspend, withdraw or amend the website without notice.

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5. Limitation of Liability

To the fullest extent permitted by law, Clear Flow Customs Ltd shall not be liable for any loss or damage arising from:

- Use of this website
- Inability to access the website
- Reliance upon information contained within the website
- Malware, viruses or other technological issues beyond our reasonable control

Nothing in these terms excludes any liability which cannot be excluded or limited by law.

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6. External Links

This website may contain links to third-party websites.

These links are provided for convenience only.

Clear Flow Customs Ltd has no control over the content or availability of external websites and accepts no responsibility for them.

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7. Privacy and Cookies

Your use of this website is also governed by our:

- Privacy Policy
- Cookie Policy
- GDPR Privacy Notice

Copies of these documents can be accessed via links on this website.

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8. Changes to These Terms

Clear Flow Customs Ltd reserves the right to amend these Terms and Conditions at any time.

Changes will become effective immediately upon publication to this website.

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9. Governing Law

These Terms and Conditions shall be governed by and interpreted in accordance with the laws of England and Wales.

Any disputes shall be subject to the exclusive jurisdiction of the courts of England and Wales.

Contact Information

Clear Flow Customs Ltd

Email: info@clearflowcustoms.co.uk

Website: www.clearflowcustoms.co.uk

Company Number: 17476043