

**Changes to the BIFA Standard Trading Conditions (BIFA STC)
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As a consequence of EU Exit, there are changes to Direct/Indirect Representation with HMRC which have necessitated a new edition of the BIFA STC.

Whilst you should move to the new 2021 edition as soon as possible, the changes represent an additional safeguard for BIFA Members concerning Representation with HMRC. If HMRC wish to verify that a BIFA Member is acting in a Direct capacity, they will look at the contractual terms between buyer and seller and will seek evidence of authorisation such as the type of template BIFA has been providing for many years.

Our guide to representation with HMRC has been updated and can be found at our website under the INFORMATION > GOOD PRACTICE TOOLBOX section.

The Changes

2017 Edition – excerpt from clause 1

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|-------------------------|--|
| "Direct Representative" | the Company acting in the name of and on behalf of the Customer and/or Owner with H.M. Revenue and Customs ("HMRC") as defined by Article 18 of Regulation (EU) No. 952/2013 of the European Parliament and of the Council or as amended |
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This will be changed to:

2021 Edition

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|------------------------|---|
| "Direct Customs Agent" | the Company acting in the name of and on behalf of the Customer and/or Owner with H.M. Revenue and Customs ("HMRC") as defined by the Taxation (Cross Border Trade) Act 2018, Clause 21.1(a), or as amended |
|------------------------|---|

Clause 7

2017 Edition

In all and any dealings with HMRC for and on behalf of the Customer and/or Owner the Company is deemed to be appointed, and acts as, Direct Representative Only.

2021 Edition

In all and any dealings with HMRC, for and on behalf of the UK established Customer and/or Owner, the Company is deemed to be appointed and duly empowered to act as a Direct Customs Agent only, to make Customs declarations in the name of the Customer (Principal) as their "Direct Agent".

New templates are available from the BIFA website www.bifa.org