|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Ref.** | **Legislation/Regulation** | **How it Applies** | **Internal Supporting Documentation** | **Compliance Evaluation** | **Date Leg. Reviewed** |
| **Relevant Standards / Industry Codes of Practice / Guidelines** |
| ISO 9001:2015 Quality Management | Integrated Management System | Audit | June 2025 |
| ISO 45001:2018 Occupational Health & Safety Management | Integrated Management System | Audit | June 2025 |
| **Company and Customs Legislation** |
| C1 | The Equality Act | The company’s aim is to identify and eliminate discriminatory practices and behaviours throughout the organisation | Equal Opportunities Policy | Management Review | Aug 2018 |
| C2 | The Companies ActCorporation Tax Act |  | Company name, registration number and registered address on paperwork and other arrangements in place for compliance. | Audit | Aug 2018 |
| C3 | The Employers Liability  | Liability insurance must be in place to ensure against accidents and ill health to employees. | Insurance certificate displayed on noticeboard. | Site audit to check validity of certificate. | Aug 2018 |
| C4 | Taxation (Cross Border Trade) Act 2018, Clause 21.1(a), or as amended  | Clause 21 provides that any person, referred to as the “principal” in the legislation, may appoint and use a Customs agent to act on their behalf. It distinguishes between two types of agents: direct agents that act in the name of the importer, and indirect agents that act in the agent’s own name | Letter of appointment by customer completed in each case where KC completes a customs entry.  | Booking checks and internal audits | June 2025 |
| C5 | The Working Time Regulations | The Working Time Regulations provide that employees shall not work in excess of an average of 48 hours each week calculated over a 17 week reference period unless they choose to opt-out. | Working time regulations opt-out form | Staff records | Aug 2018 |
| C6 | Late Payments of Commercial Debts Act 1998 | Statutory Interest of Bank of England +8% can accrue from the latest of: 1) 30 days after the service is completed, 2) 30 days after receipt of invoice (or the customer is told the amount due is payable). 3) the agreed date for payment. | KC Credit Agreement. Also £40 to £100 per invoice.  | Sage accounts system and Dunning Letters | June 2025 |
| **Company and Customs Legislation (continued from Page 1)** |
| **Ref.** | **Legislation/Regulation** | **How it Applies** | **Internal Supporting Documentation** | **Compliance Evaluation** | **Date Leg. Reviewed** |
| C7 | Excise Goods (Holding and Movement Duty Point) Regulations 2010 | The [Excise Goods (Holding, Movement and Duty Point) Regulations 2010](https://www.google.com/search?rlz=1C1GCEA_enGB1076GB1076&cs=0&sca_esv=0c57f3453f651efe&sxsrf=AE3TifPf0jinXcmb6J0ti3OCBtvwkzImuA%3A1749735727355&q=Excise+Goods+%28Holding%2C+Movement+and+Duty+Point%29+Regulations+2010&sa=X&ved=2ahUKEwjRosTDgeyNAxV7TkEAHfMtMnkQxccNegQIAxAB&mstk=AUtExfCuTDNdhHk9RZQoRSkn82h6lGsxm0oLDT1WsfdCGrnIf78NV0LCofaC1br3sHTd4eo5bLdNwjvVat4pOhAo7P7r-itKLHzM7oBeZc39jhsbzD-zOGiZpFmpei_PQFAK9zGDXgGh8m_PHxRcQj0nBR46wndM4GAOmPrH-VEQ5cj8yOQZXQ6ONCjinnTs66AKhI5yvYKnxdCltW_MX4JkfC7mHHT1zsREhAwbnzgg57quZcTYWlkSJLkwhKnwiond1o3slxoRqrCKY7Z46WJXFwc9&csui=3) (S.I. 2010/593) outline the rules for when excise duty is payable on excise goods, including when they are released for consumption, imported, or produced outside a duty suspension arrangement. It also covers duty suspension arrangements, approval and registration, and other aspects of holding and moving excise goods, [according to the GOV.UK website](https://www.gov.uk/guidance/receiving-storing-and-moving-excise-goods). <https://www.gov.uk/guidance/receive-goods-into-and-remove-goods-from-an-excise-warehouse-excise-notice-197#guarantee-requirements-for-excise-duty-suspended-movements> | Excise Goods Movement Guarantee application, authorisation and indemnity.Internal audits  | European department procedures for Movement Guarantees | July 2025 |
| C8  | Customs and Excise Management Act 1979 | This act provides the legal basis for charging and collecting customs duties. It explains how goods should be cleared at customs ports and airports. It gives customs officials the power to manage the movement of goods across borders, stop smuggling, and ensure that international trade agreements are followed | All booking procedures relating to export and import entries/declaration and payments of customs duties and excise.duties.Internal Audits  | Operational dept | June 2025  |
| C9 | Workers Protection Act 2023. | Employers now have a legal obligation to take reasonable steps to prevent sexual harassment of their workers, rather than just responding to incidents after they happen. This duty extends to situations outside the traditional workplace, including social events that are considered extensions of work.  | Anti-Harassment and Bullying Policy extended to include, albeit as a separate policy, Preventing Sexual Harrassment | Management Review Mtg | Sept 2025 |
|  |  |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Ref.** | **Legislation/Regulation** | **How it Applies** | **Internal Supporting Documentation** | **Compliance Evaluation** | **Date Leg. Reviewed** |
| **Equipment Legislation** |
| EQ1 | Lifting Operations and Lifting Equipment Regulations (LOLER)The Provision and Use of Work Equipment Regulations (PUWER) | The company must provide safe and adequate lifting equipment, including maintenance, thorough examinations, lift planning and training.The company must ensure that work equipment and machinery provided for use at work is used only for the purpose it was intended and is safe for that use. | ER4 – Equipment and Vehicles RegisterPAT Testing Register | Audits and Management Inspections. | Aug 2018 |
| EQ2 | Pressure Systems Safety Regulations | The company must ensure that the design, manufacture and conformity assessment of pressure equipment and assemblies of pressure equipment with a maximum allowable pressure of >0.5 bar is carried out. | ER4 Equipment and Vehicles Register. | Audits | Aug 2018 |
| EQ3 | Electricity at Work Regulations | The company must ensure the health, safety and welfare of their employees and others and must ensure the safety of electrical devices in the workplace. | ER4 Equipment and Vehicles RegisterPAT Testing Register | Audits | Aug 2018 |
| EQ4 | Supply of Machinery (Safety) Regulations | All machinery must be designed and constructed to be safe, meeting the essential health and safety requirements, has instructions, has a declaration of conformity and a technical file has been compiled. | Assessment of conformity and technical file. | Audits | Aug 2018 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Ref.** | **Legislation/Regulation** | **How it Applies** | **Internal Supporting Documentation** | **Compliance Evaluation** | **Date Leg. Reviewed** |
| **Health & Safety Legislation** |
| HS1 | Health & Safety at Work ActHealth & Safety (Consultation with Employees) RegulationsSafetyHealth and Welfare at Work (Signs) RegulationsThe Management of Health & Safety at Work Regulations | The Health & Safety at Work Act sets out the general duties which employers have towards employees and members of the pubic and also employees have to themselves and each other.It is the company’s duty to communicate and consult with all employees relating to their health, safety and welfare at work.All workplaces provided must comply with the relevant requirements and be in good working order and in good repair.The company has a requirement to display safety signage and signalling requirements. | HSE poster on noticeboard.Clear and appropriate signage in place.Ongoing risk assessments, toolbox talks and completion of walk around checklist. | Audits, Management Review, Health & Safety Review. | Aug 2018 |
| HS2 | Control of Noise at Work RegulationsControl of Vibration at Work Regulation | The company must ensure that they reduce any risk to employees and visitors due to noise exposure which exceeds the legal threshold.The company must protect employees from any risks to health from vibration that may arise from the company’s operations. | Noise and vibration assessments.Training records, risk assessments and PPE records. | Audits  | Aug 2018 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Ref.** | **Legislation/Regulation** | **How it Applies** | **Internal Supporting Documentation** | **Compliance Evaluation** | **Date Leg. Reviewed** |
| HS3 | The Health & Safety (Display Screen Equipment) Regulations | To ensure employees using display screen equipment are assessed in order to reduce risks. | DSE assessments completed  | Audits | Aug 2018 |
| HS4 | Lone Worker Legislation |  | Risk assessment completed if relevant. | Audits | Aug 2018 |
| HS5 | Control of Substances Hazardous to Health Regulations (COSHH) | To carry out risk assessments of hazardous substances and ensure there are defined appropriate controls. | COSHH RegisterCOSHH Assessment | Audits | Aug 2018 |
| HS6 | Reporting of Injuries, Diseases and Dangerous Occurrences Regulations (RIDDOR)First Aid Health and Safety (First Aid) Regulations | The company has a requirement to notify certain occupational injuries, diseases and dangerous occurrences to the HSE.To ensure that appropriate equipment, facilities and trained personnel are available to ensure first aid can be given to employees if they are injured or become ill at work. | Accident reporting procedure and accident book.First aid and welfare arrangements checked monthly as part of walk around checklist.Staff with first aid training recorded on ER2 – Staff Training and Competency Matrix.  | Audits | Aug 2018 |
| HS7 | Manual Handling Operations Regulations | The company must ensure that tasks involving manual handling are risk assessed and that necessary controls are put in place. | Manual Handling Training for all staff and logged on ER2 – Staff Training and Competency Matrix.Risk assessment completed if relevant. | Audits | Aug 2018 |
| HS8 | Personal Protective Equipment (PPE) at Work Regulations | The company must ensure that appropriate protective equipment is provided to all employees. | PPE available to all staff and identified during risk assessments. PPE issue recorded  | Audits and Management inspections. | Aug 2018 |
| HS9 | Working at Height Regulations | The company must ensure that all work at height is carried out safely and is properly planned by a competent person. | Risk assessment carried out if relevant. | Audits | Aug 2018 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Ref.** | **Legislation/Regulation** | **How it Applies** | **Internal Supporting Documentation** | **Compliance Evaluation** | **Date Leg. Reviewed** |
| HS10 | Fire Safety Regulations | The company must ensure the safeguard of all personnel on the premises in the event of a fire and must ensure that appropriate fire safety measures are in place. | Fire alarm testing records, emergency plan and fire risk assessments completed. | Audits | Aug 2018 |
| HS11 | Confined Space Regulations | The company must ensure employees, contractors and visitors do not work in confined spaces where it can be avoided. If work in a confined space is unavoidable the space must be assessed and controlled at all times. | Risk assessments carried out if relevant, emergency procedures and training records. | Audits | Aug 2018 |
| HS12 | Dangerous Substances and Explosive Atmosphere Regulations | The company must assess the risks of fires and explosions that may be caused by dangerous substances in the workplace to ensure the safety of employees and visitors. | COSHH Datasheets, training, risk assessments and emergency procedures. | Audits | Aug 2018 |
| HS13  | The Coronavirus (Extension and Expiry) (Scotland) Act 2021 was passed by the Scottish Parliament on 24 June 2021 | The company must address all risks presented by Coronavirus SARS 19 virus and act in accordance with its risk assessment  | Risk assessments and precautionary procedures. | Audits | Aug 2021 |
| HS14 | The Coronavirus Act 2020 (the “UK act”) applicable to Scotland | The company must address all risks presented by Coronavirus SARS 19 virus and act in accordance with its risk assessment  | Risk assessments and precautionary procedures. | Audits | Aug 2020 |
| HS15 | The Road Traffic Act 1972 and associated Statutory Instruments: The Road Vehicles (Construction and Use) Regulations 1986 | The Road Traffic Act, specifically the [Road Vehicles (Construction and Use) Regulations](https://www.google.com/search?sca_esv=ccb8066356fd07b7&rlz=1C1GCEA_enGB1076GB1076&cs=0&sxsrf=AE3TifN1X-1n_3AIEEgpVBjxv7t87NCagw%3A1750776135917&q=Road+Vehicles+%28Construction+and+Use%29+Regulations&sa=X&ved=2ahUKEwjnx_KspYqOAxUsa0EAHaG4GhYQxccNegQIAhAB&mstk=AUtExfAX-QSrOj9o3njQErB-Mry7EAyG7UM00bWJUyVbU9qSfJYT4DJOHxZdNhz60zxXCcXaYtQJwxIKWNXcVwnOMipcZgGThAemtvTknFdAUXZCEMk8uapiJCKB7JNCi9GWmlQFZq5tczZ7wkDqHDuqlkNkRYvf_afgvCTEAqT1YJBF6_3pI5U0bHl7Qe85TNAtDtVzt6pSF5KS3hByRjF9gJdxjIM_Sz47H6Dd8laHu1gmOXfokfuz7CpeES36H2DvVUgRE_dp2OO-BZ80Hu0oSS1M&csui=3), governs the construction, weight, and stowage of vehicles on UK roads. These regulations ensure vehicles are safe and don't cause danger or nuisance to other road users. Key aspects include load security, weight limits for vehicles and their components, and how loads are secured and stowed.  | Standard Operating Procedures for the acceptance of cargo, including weights, stowage, securing at the shipper’s risk and expense.  | Audits  | June 2025 |
| HS16 | The Merchant Shipping (Carriage of Dangerous Goods and Harmful Substances) (Amendment) Regulations 2024 | Order in Council governing the operation of the 1974 Safety of Life at Sea (SOLAS) Convention giving rise to the IMDG code for carriage of hazardous substances and the Verified Gross Mass (VGM) of shipping containers, among others.  | Risk assessments and precautionary procedures. | Audits | June 2025 |
|  |  |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Ref.** | **Legislation/Regulation** | **How it Applies** | **Internal Supporting Documentation** | **Compliance Evaluation** | **Date Leg. Reviewed** |
| **Climate Change Legislation** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| CC1 | UK Climate Change Act 2008 (as amended) | **Mandates net-zero greenhouse gas emissions by 2050.** Introduced a **legally binding framework** requiring the UK to reduce emissions across all sectors, including transport. Pressure on freight/logistics operators to reduce emissions via fuel efficiency, modal shift, or cleaner technologies. | Management Reviews | Audits  | May 2025 |
| CC2 | **Environment Act 2021** | Introduces **legally binding environmental targets**, including air quality. Facilitates a **shift toward cleaner fuels and vehicles.** Supports investment in **clean port infrastructure and green logistics**. | Management Reviews | Audits  | May 2025 |
| CC3 | UK Emissions Trading Scheme (UK ETS) – Launched 2021 | *Consultation stage* (2025). Operators calling at UK ports would have **to monitor, report, and potentially pay for emissions**. | Management Reviews | TBA | TBA |
| CC4 | UK Sustainability Reporting Standards (UK SRS) | *Set to take effect for accounting periods starting January 2026*, the UK SRS will require large companies to disclose sustainability-related information, including Scope 3 emissions—those indirectly generated through supply chains. This means freight forwarders must provide detailed emissions data to clients, necessitating robust tracking and reporting systems. ISO 14083 provides a globally recognized methodology for calculating and reporting GHG emissions in transport services. It emphasizes end-to-end emissions accounting, including empty runs and multimodal transport, enabling freight forwarders to offer standardized and transparent emissions data to clients . | Management Reviews | TBA | TBA |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Ref.** | **Legislation/Regulation** | **How it Applies** | **Internal Supporting Documentation** | **Compliance Evaluation** | **Date Leg. Reviewed** |
| **Business Legislation** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| BZ1 | Carriage of Goods by Sea Act 1971 – the act, as amended, replacing the Hague Rules 1924 and Carriage of Goods by Sea Act 1924 | Act incorporates the internationally agreed Hague-Visby Rules 1968 into UK law (English, Scottish and NI), defining the rights and responsibilities of carriers and shippers.  It outlines the limits on carrier liability for loss or damage to cargo.  The Rules apply if the bill of lading is issued in a contracting State, or the carriage is from a port in a contracting State, or the contract of carriage provides that the Rules shall govern.  | Learning and development  | Learning and Development Course: Bills of lading. Internal audits  | June 2025 |
| BZ2 | Carriage of Goods by Sea Act 1992 – the act updating the Bills of Lading Act 1855 | This Act replaces the [Bills of Lading Act 1855](https://www.google.com/search?rlz=1C1GCEA_enGB1076GB1076&cs=0&sca_esv=954ba678d3f37bee&sxsrf=AE3TifNnb5-pb1lTD2yXaFQIY26sdlVALQ%3A1749638026981&q=Bills+of+Lading+Act+1855&sa=X&ved=2ahUKEwjx97DIlemNAxW5aEEAHfYXAAAQxccNegQIHBAB&mstk=AUtExfARhhCOnCzeGM-Rpw69cSJRrZlr6I-_0Zt2eXajveXTRul33fSLKitgFg4AJMYtL_qLzIrYgqJf_w5jXq4179Xb7eVHQ6Z85WcHU7y8Ehszj-qgPt8_iDpCHHIhHwDkrXqOkg4S32fTOp8uTPffGSVzX41gGtrUsNXjnEnoM9tYhOU&csui=3) and modernizes the law regarding the transfer of rights and liabilities related to shipping documents.It clarifies the rights of holders of bills of lading, sea waybills, and ship's delivery orders.It defines the liabilities of those who take or demand delivery or make claims under the contract of carriage.  | Learning and development | Learning and Development Course: Bills of lading Internal Audits  | June 2025 |
| BZ3 | Carriage of Goods by Road Act 1965 – act giving effect to the CMR Convention, international carriage of goods by road | The Carriage of Goods by Road Act 1965 implements the [CMR Convention](https://www.google.com/search?sca_esv=954ba678d3f37bee&rlz=1C1GCEA_enGB1076GB1076&cs=0&sxsrf=AE3TifMihO2kl_S8vOKmRkSJ4RBf9EUjeQ%3A1749639048165&q=CMR+Convention&sa=X&ved=2ahUKEwizkaWvmemNAxUNTkEAHb3SLdQQxccNegQIAhAB&mstk=AUtExfCDvhypv78LsV06SeTEKfksHIXWtTI6dHWsMrHK9HuaZq327XK5tFTco4IFHgu5sjYbaTHhuzCwbi5wsd_XG-ZVf9EIQZ0aBoU2exjDjGOvaKrZLjclawl0EUzj772QOHwxvcQ0NNqHDbBV0IZBJazDkBSA3wCIeZkH8VTeg31ZujlYi0zaMz4NXIUZOYBI-rG6Wd30O9XEtJF7Xq6RR1LQlZoDutQ6LeidGVPEwmDDXzyNxprOuoqLHDOfdVggcPiWqsBKAt98y8xu8IEWxE9G&csui=3), 1956 a legal framework for international road transport of goods. It clarifies liability for loss, damage, or delay of goods during transit, outlining obligations for carriers, senders, and consignees. The Act standardizes procedures and documentation, promoting efficiency and uniformity in the logistics sector.  | Learning and development | Learning and Development Course: Bills of lading.Internal audits | June 2025 |
| BZ5  | Carriage by Air Act 1961 (passengers and freight) | The Carriage by Air Act 1961 incorporates international conventions, like the Warsaw Convention 1929 and [Hague Protocol](https://www.google.com/search?sca_esv=954ba678d3f37bee&rlz=1C1GCEA_enGB1076GB1076&cs=0&sxsrf=AE3TifN12qkej8Q4oG_xMJSEJnPJ5142bg%3A1749639192182&q=Hague+Protocol&sa=X&ved=2ahUKEwjGmf3zmemNAxWvZEEAHZ9nODkQxccNegQIAhAB&mstk=AUtExfAKe0z0NBFHqCka_Cc_hsOtvSonxJPOD-vDfnHjfdcRpVcmYyqNPzpCtzGRggveHz80z2Lj3aRtAExc1cWDXA1tm00kSBCgyTtB4E-In7GLdigf_k-vQyBOOVQ6vf093xlxH4z1PE1QPPdkWYYxx2vlsgUOeXONJNWk87RG32K7ypWILNdLRReBeNbKBNCjEBCLfOcqs0n_eQTotp5if3t3afyaWH998wsTQ8MY84c7XTnA0dvhJxCYLWSfu-x4BkuIYb0UxPKKqnXhfdnvBDnJ&csui=3), 1955 into UK law, setting standards for air carriers' liability in international flights. It defines the scope of liability for damage, loss, or destruction of goods or baggage, including during loading, unloading, or transshipment. The Act also outlines rules for compensation for injury, death, or delay, balancing passenger rights with airline interests.  | Learning and development | Learning and Development Course: Bills of ladingInternal audits | June 2025 |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |