

The Border with the European Union - Importing and Exporting Goods

Selected extracts from UK Government paper original published by the Border and Protocol Delivery Group - July 2020

The extracts have been selected by the RHA to meet the needs of most traders and logistics companies. The aim is to make it easier for people unfamiliar with customs processes to find what they need to trade after 1.1.21.

Parts deleted relate to areas where specialist detailed knowledge is needed, all topics deleted are clearly indicated.

RHA Introduction

A bit more explanation ... It is a **word for word** extract from the original document.

Any notes added by the RHA are clearly highlighted.

Page numbers relating to deletions are referring to the pages in the Governments original document.

The page numbers in the contents section relate to the page numbers in this document.

The Governments document can be found [HERE](#).¹

It is possible that the Government may update its paper. If it does the RHA will re-issue this document as soon as practical. This paper relates to the Government paper published on 13 July 2020.

We have attempted to keep the formatting from the original document as far as possible, but there will be variations.

From the original document: -

Introduction

Our Approach to the Border

On 1 January 2021 the transition period with the European Union (EU) will end, and the United Kingdom (UK) will operate a full, external border as a sovereign nation. This means that controls will be placed on the movement of goods between Great Britain (GB) and the EU.

Recognising the impact of coronavirus on businesses' ability to prepare, and following the announcement in February that the UK Government will implement full border controls on imports coming into GB from the EU, the UK Government has taken the decision to introduce the new border controls in three stages up until 1 July 2021. This flexible and pragmatic approach will give industry extra time to make necessary arrangements. The stages are:

¹ <https://www.gov.uk/government/publications/the-border-operating-model>

1. From January 2021:

Traders importing standard goods, covering everything from clothes to electronics, will need to prepare for basic customs requirements, such as keeping sufficient records of imported goods. Traders will also need to consider how they account for and pay VAT on imported goods. Traders will then have up to six months to complete customs declarations. While tariffs will be payable where due on relevant goods, payments can be deferred until the customs declaration has been made. UK Safety and Security declarations will not be required on imports for the first six months.

Standard customs declarations will be needed from this date for controlled goods and excise goods like alcohol and tobacco products. There will also be physical checks at the point of destination or other approved premises on all high-risk live animals and plants, and a requirement to pre-notify for certain movements, but they will not be required to enter GB via a Border Control Post (BCP).

Export declarations and UK exit Safety and Security declarations will be required for all goods. Traders importing and exporting goods using the Common Transit Convention will need to follow all of the transit procedures - these will not be introduced in stages. The goods vehicle movement service (GVMS) will be introduced from January only for transit movements.

2. From April 2021:

All products of animal origin (POAO) – for example meat, honey, milk or egg products – and all regulated plants and plant products will require pre-notification and the relevant health documentation. Any physical checks will continue to be conducted at the point of destination until July 2021.

3. From July 2021:

Traders moving any goods will have to make full customs declarations at the point of importation and pay relevant tariffs. Full Safety and Security declarations will be required, while for commodities subject to sanitary and phytosanitary (SPS) controls, these will have to be presented to BCPs and there will be an increase in physical checks and the taking of samples. SPS checks for animals, plants and their products will take place at GB Border Control Posts and not at destination. The GVMS will be in place for all imports, exports and transit movements at border locations which have chosen to introduce it.

This Document

This document outlines the processes for moving goods between GB and the EU from **1 January 2021** onwards, including processes to be introduced in **April 2021** and **July 2021**. Import and export controls are generally reserved, but the areas of food safety, the protection of human, animal and plant health, and the environment, are devolved to the governments of Wales and Scotland. This may lead to some differences in precise requirements and enforcement bodies. The UK Government is working closely with the devolved administrations to ensure the process maps can reflect any different requirements in different parts of the UK.

This model does not cover matters specified in the Northern Ireland Protocol.

Details of some specific processes are subject to ongoing public consultations and have not been included. Similarly, the treatment of travellers with personal goods, which was recently subject to consultation, will be made available in due course.

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The Border with the EU

Overview

The UK Government's approach to negotiations means that the UK will be leaving the EU's Single Market and Customs Union. As such, there is already considerable clarity on what businesses need to do to prepare for the end of the transition period.

After the transition period, the UK Government will operationalise import controls on goods moving from the EU to GB, in a manner similar to the UK's current treatment of Rest of World (RoW) goods. These controls will be introduced in three stages: January, April, and July. It is expected that the EU will also operationalise full import controls on goods moving from GB to the EU from 1 January 2021.

As a result, there will be significant changes to the process for moving goods between GB and the EU. All businesses moving goods across the GB-EU border will need to take account of these and adapt accordingly – the actions needed to prepare are discussed in **Preparing for the Future**.

The Core Model

Some changes will affect all goods movements, which this document refers to as the **Core Model** for importing and exporting goods. These elements will be introduced in stages between 1 January and 1 July 2021. These changes are listed on the following page.

The principles of the **Core Model** will apply to all goods movements between GB and the EU, regardless of the mode of transport of the movement. However, there may be some differences in processes by location. The primary variation in process will be the requirement for pre-lodgement of customs declarations at some ports and not others (which will provide temporary storage facilities). This is a commercial decision that border locations will take in due course.

Core Process

Customs Declarations (Exports & Imports)

Importers and exporters will have to complete UK and EU customs declarations after the end of the transition period. Some locations will require pre-lodgement of customs declarations prior to the movement of goods, which will particularly affect 'roll on-roll off' (RoRo) movements.

Customs Duties (Imports)

Importers will need to ensure that any customs duties applicable to their goods under the new UK Global Tariff are paid. In order to do this, importers will need to determine the origin, classification and customs value of their goods. There are options available to defer any payment that is due.

VAT (Imports)

VAT will be levied on imports of goods from the EU, following the same rates and structures as are applied to RoW imports. VAT registered importers will be able to use postponed VAT accounting, however unless they are eligible to defer their supplementary declarations, will not be compelled to do so. Non-VAT registered importers have the same options available to report and pay import VAT as they do for customs duties. VAT treatment of goods imported in consignments not exceeding £135 in value will be treated differently to those goods in consignments exceeding £135.

Safety & Security Declarations (Exports & Imports)

In order to maintain safety and security standards, the UK Government will collect more information on goods moving into GB from the EU. This ensures we know who's coming in and how often, what they are bringing in, and why. By default, this will include Safety & Security declarations.

Timing

1 January 2021

but can be deferred up to six months after import in certain circumstances.

IMPORTS SECTIONS 1&3.1.3
EXPORTS SECTION 4.1.3

1 January 2021

but there are options to defer payment.

IMPORTS SECTION 1.1.4

1 January 2021

but there are options to defer payment.

IMPORTS SECTION 1.1.4

1 January 2021 (Exports)

1 July 2021 (Imports)

IMPORTS SECTION 3.1.5
EXPORTS SECTION 4.1.4

Additional Requirements

Other changes will affect only specific goods movements (e.g. foodstuffs), which this document refers to as the additional requirements for importing and exporting goods. These include the need for special certifications, entering the country via specific locations, and undergoing additional checks at the border. Some of these requirements will occur before the core import and export processes, and some will occur after. These elements will be introduced in stages, depending on the type of goods being moved:

Goods Type

Timing

Goods covered by International Conventions / Commitments
e.g. Endangered Species of Wild Fauna and Flora (CITES); Rough Diamonds (Kimberley); Temporary import of non-perishables (ATA Carnets).

1 January 2021
Introduced in 1 stage.
IMPORTS SECTION 1.2.2
EXPORTS SECTION 4.2.2

Goods subject to Sanitary and Phytosanitary controls
e.g. Animal products (Products of Animal Origin and Animal By-Products); Fish, shellfish and their products; High-Risk Food and Feed Not of Animal Origin (HRFNAO); Live animals and germinal products; Equines; Plants and Plant Products.

1 January 2021
1 April 2021
1 July 2021
Introduced in 3 stages.
IMPORTS SECTIONS 1-3.2.3
EXPORTS SECTION 4.2.3

Goods with Additional Customs Requirements
e.g. Excise goods.

1 January 2021
Introduced in 1 stage.
IMPORTS SECTION 1.2.4
EXPORTS SECTION 4.2.4

Other Goods including *Strategic Exports*
e.g. Bottled Water; Drug precursors; Explosives Precursors; Firearms; Market Surveillance; Veterinary Medicines containing controlled drugs; Waste; Medicines containing controlled drugs; Medical Isotopes; Clinical Trial Supplies; Controlled Drugs; Substances of Human Origin; Strategic Export Controls.

1 January 2021
Introduced in 1 stage.
IMPORTS SECTION 1.2.5
EXPORTS SECTION 4.2.5

Controlled Goods

The importation of a limited range of goods requires import licences as their import is controlled. Import licensing controls can be in place against imports from specific countries or from any country. The full list of goods classified as controlled by the UK Government can be found at ANNEX C.

Prohibited Goods

“Prohibited goods” refers to goods that cannot be imported. In some cases, there may be limited circumstances, known as “derogations” where prohibited goods can be imported. Any derogations from a prohibition will be listed in the UK tariff. More information on what to do if an item is seized can be found [here](https://www.gov.uk/government/publications/notice-12a-what-you-can-do-if-things-are-seized-by-hm-revenue-and-customs). <https://www.gov.uk/government/publications/notice-12a-what-you-can-do-if-things-are-seized-by-hm-revenue-and-customs>

Preparing for the Future

Actions to Take

All traders will need to have considered these actions before they move goods. The UK's negotiations with the European Union will have no impact on the need to take these actions.

There are various actions traders should take to prepare for the staged introduction of customs controls. The UK Government is not seeking anything in negotiations with the EU that will change the necessity of the following requirements.

When some of these actions need to be taken will depend on whether traders are deferring their customs declarations during Stage 1 (January to July 2021). More details on the requirements for each stage are set out in the relevant parts of this document.

➤ **Apply for a GB EORI number** [*\[If you don't have one\]*](#)

This is required for all businesses moving goods into or out of GB, including those deferring their import declarations. Further information, including a link to apply for an EORI number, is available <https://www.gov.uk/eori>

It can take up to a week to get one, and around 5-10 minutes to apply. **VAT registered businesses with EU trade were previously enrolled with an EORI number, so should check whether they already have a number before applying.**

➤ **Get a Customs Intermediary**

Customs declarations are complicated. The majority of businesses that currently trade outside the EU use an intermediary, such as customs agents, Fast Parcel Operators (FPOs), Freight Forwarders (FFs) or brokers, to help them meet requirements.

Intermediaries can help traders find the information needed to complete formalities and submit the required declarations. This simplifies the declaration processes for traders. Further information can be found <https://www.gov.uk/guidance/appoint-someone-to-deal-with-customs-on-your-behalf>. The UK Government has announced a [grant scheme to support intermediaries](#) and those businesses who want to make declarations themselves. <https://www.gov.uk/government/news/new-measures-to-support-customs-intermediaries>

If business decide not to use an intermediary, they will need to make declarations themselves. To do this they will need to get access to HMRC systems and to purchase software.

➤ **Apply for a Duty Deferment Account**

Traders who import goods regularly may benefit from having a duty deferment account (DDA). This enables customs charges including customs duty, excise duty, and import VAT to be paid once a month through Direct Debit instead of being paid on individual consignments. VAT registered traders can instead account for import VAT on their VAT return using postponed VAT accounting, as detailed below.

To set up a DDA, traders, or their representatives, apply for a deferment account number (DAN) and will need to be authorised by HMRC. New rules are being introduced which will allow most traders to use duty deferment without a Customs Comprehensive Guarantee (CCG).

➤ **Prepare to Pay or Account for VAT on Imported Goods**

VAT registered traders will be able to account for import VAT on their VAT return by using postponed VAT accounting from 1 January 2021. Unless they are eligible to defer their supplementary declarations, they will not be compelled to use postponed VAT accounting.

Non-VAT registered traders (and any VAT registered traders not using postponed VAT accounting) will need to report and pay import VAT through the customs processes. Within this context, VAT payments can be deferred using a DDA as outlined above. VAT on imports of goods in consignments not exceeding £135 in value will be treated differently to those goods in consignments exceeding £135.

➤ **Ensure drivers have correct International Driving Permits²**

Hauliers need to ensure their drivers have the correct documentation, for example an international driving permit (IDP) or an additional licence may be required to drive in some countries. More information will be provided on GOV.UK as the requirements are clarified.

<https://www.gov.uk/driving-abroad/international-driving-permit>

➤ **Additional Actions for Customs, VAT, and Excise Processes**

- Check suitability for facilitations SECTION 1.1.5 and SECTION 4.1.5. that will make processes smoother.
- Find the **right commodity code** for your goods. <https://www.gov.uk/trade-tariff>
- Businesses importing goods into GB should ensure they are familiar with using the 'Trade with the UK' tool which provides detailed information on tariffs, taxes and rules. <https://www.gov.uk/get-rules-tariffs-trade-with-uk>. The tariffs shown are those currently being applied until 1 January 2021. Use the **UK Global Tariff tool** <https://www.gov.uk/check-tariffs-1-january-2021> to check the tariffs that will apply to goods imported from 1 January 2021.
- Exporters of goods from GB should ensure they are familiar with using the 'Check How to Export Goods' tool <https://www.gov.uk/check-duties-customs-exporting> which provides detailed information on duties and customs procedures for over 160 countries.
- Traders should engage with supply chains to discuss how to work together going forward and the information required by different entities to complete customs procedures.
- Excise traders wishing to use excise duty suspension must also apply as a registered consignor or seek the services of someone who is already approved. Only registered consignors are permitted to move excise goods in excise duty suspension and use the Excise Movement and Control System (EMCS) at import.
- Businesses exporting excise goods must also use the EMCS. Excise duty liability will be discharged when confirmation is received that the goods have exited GB (this is via the customs export declaration).

➤ **Consider Commercial Arrangements**

[RHA NOTE: This action is critical for all international transactions. All traders need to establish the commercial terms with their overseas trading partner at the time any selling or buying is agreed. The importance of this CANNOT be understated – it is fundamental that agreement is reached between UK and EU traders at the time any sale or purchase of goods is agreed.]

Individual commercial contracts and arrangements may alter the default legal responsibilities and requirements. Contractual obligations for international commercial transactions are outlined in the **Incoterms rules**, (<https://iccwbo.org/resources-for-business/incoterms-rules/incoterms-2020/>) which are administered by the International Chamber of Commerce. These are an important consideration for traders when moving goods internationally, and should be considered and understood alongside the information in this document.

² The RHA recommends taking no action on this until September. At that point hauliers will need to see what requirements may need to be met. Many permits obtained for previous no-deal preparations will still be valid.

Importing Stage 1

January 2021

1.1 Importing: The Core Model

1.1.1 Overview

January 2021 marks the first stage of the UK's new import controls on goods moving to GB from the EU. This section describes the Stage 1 Core Model for importing goods – the processes that all movements must follow from January 2021. In addition to the Core Model, there will be additional requirements on some commodities. Further requirements that apply for particular goods movements are outlined in Additional Requirements SECTION 1.2.

The Stage 1 **Core Model** consists of the following processes, set out in this section:

- **(1.1.2) Import Preparations**
- **(1.1.3) Customs Declarations**
- **(1.1.4) Duties and Import VAT**
- *S&S declarations are not required, but traders have the option to submit them. See SECTION 3.1 for details on the process.*

Various **(1.1.5) Import Facilitations** exist to reduce the impact of these processes. The facilitations available are also set out in this section.

(1.1.6) Non-Freight Imports. Most businesses use an intermediary when dealing with customs requirements. Businesses can either hire an agent or may want to recruit or train someone in their business to deal with customs for the company.

1.1.2 Import Preparations

From January 2021, in order to fulfil the import process, all traders will need to ensure they have:

- A GB [Economic Operator Registration and Identification \(EORI\) number](#) before moving their goods.
- The [Commodity Code](#) of their goods – needed to make a customs declaration and calculate duties on an import.
- The [customs value of goods](#) – needed to make a customs declaration and calculate duties on an import. The rules for valuation are based on the World Trade Organisation (WTO) valuation agreement and will not change from 1 January 2021.
- Considered whether they are able to, and would benefit from, using any available simplifications or facilitations SECTION 1.1.5, including deferring customs declarations for standard goods.

Traders not deferring their customs declarations SECTION 1.1.3 will also need to ensure they have:

- Considered how they will make customs declarations to HMRC systems, and whether they will use an intermediary. Using the Customs Handling of Import and Export Freight (CHIEF) system requires the party making the declaration (the declarant or their representative) to hold a **CHIEF**

badge (made available on request to HMRC) in order to make a customs declaration. Customs declarations can be made using commercial software or through Community System Providers (CSPs). Currently the majority of traders engaging with customs use an intermediary to help them comply with their obligations, including submitting declarations into CHIEF or Customs Declaration Service (CDS).

1.1.3 Customs Declarations

From January 2021, traders moving **CONTROLLED GOODS** must submit a standard customs declaration (or may use Simplified Declaration Procedures if they are authorised to do so) – this includes those moving excise goods. Traders must use the customs process currently applicable at the location that they are using to move their goods, as well as ensure any specific licencing requirements are fulfilled. Details of these can be found in **Additional Requirements SECTION 1.2**.

The full list of controlled goods can be found at ANNEX C.

From January to July 2021, traders moving **STANDARD GOODS** will have two options for submitting customs declarations for importing:

1. Use Deferred Declarations - keep records of the imported goods but defer the declaration to HMRC for up to six months from the point of import.
2. Use existing customs processes to complete a standard customs declaration at point of entry to GB (or use Simplified Declaration Procedures if authorised to do so).

Detailed information on **deferring declarations**, or submitting **standard customs declarations**, is outlined in the sections below:

Deferred Declarations

The staged approach announced by the UK Government allows traders to make a record in their own commercial records at the point of entry of goods into GB, and then follow this with a supplementary declaration which must be submitted to HMRC within six months of the point of import.

If the goods are being moved through a location without existing customs control systems, the EORI must accompany the goods.

If the goods are moving through a location with existing customs control systems, the person collecting the goods must bring evidence that can be used to prove a declaration has been made, such as the trader's EORI.

In order to complete the supplementary declaration, the trader, or an intermediary acting on their behalf, will need to be authorised for simplified declarations procedures and have a Duty Deferment Account.

Traders or individuals with a poor compliance history will not be allowed to defer declarations in this way, and must submit a standard customs declaration, as with importers of controlled goods from January 2021. Traders who fall into this category will be contacted by HMRC and will be instructed that they will not be able to defer declarations.

Requirements to defer declarations

Traders will need a GB EORI number to import.

By the time they need to submit the supplementary declaration they will need access to an authorisation for simplified declarations for imports and a Duty Deferment Account. Details on applying for these can be found in **Import Facilitations SECTION 1.1.5**.

“Access to” means that either the trader or an intermediary acting on their behalf must be Customs Freight Simplified Procedures (CFSP) authorised and have a DDA. The UK Government expects that for most traders it will be beneficial to use their intermediary’s CFSP authorisation but to have their own DDA. If traders do use their intermediaries’ authorisation, from January 2021 traders will be able to do so without the intermediary becoming jointly liable.

Calculation of Tariff

From 1 January 2021 the UK Global Tariff will be in place. Any tariff that is due will be calculated and must be paid when the supplementary declaration is submitted. The relevant tariff will be calculated using the commodity code provided on the customs declaration.

If claiming tariff rate quotas (TRQs), traders can still defer declarations during Stage 1. However, as some UK tariff rate quotas work on a first come, first served basis, the sooner a claim is submitted on a supplementary customs declaration, the greater chance that the claim will be successful. This is also important for goods which are subject to a quota issued under license, such as beef.

Checks

Border Force will continue to complete risk based and targeted checks to detect and disrupt cross border criminal and terrorist activity, as they do now.

Controlled Goods (Standard Customs Declarations)

From January 2021, traders moving **CONTROLLED GOODS** must submit a standard customs declaration (or may use Simplified Declaration Procedures if they are authorised to do so) – this includes those moving excise goods. Traders must use the customs process currently applicable at the location that they are using to move their goods, as well as ensure any specific licencing requirements are fulfilled. Details on the standard customs requirements and the additional requirements for certain goods can be found in **SECTION 1.2**

The full list of controlled goods can be found at **ANNEX C**.

Control at border locations without existing customs control systems

For controlled goods entering GB through border locations that do not have existing customs control systems, where a declaration is required for imports, traders will have up to the end of the next working day to notify HMRC that the goods have entered the country. These locations will not be required to have systems in place (i.e. the GVMS or temporary storage) to control standard imports and exports.

Control at border locations with existing systems

Border locations will use their systems and infrastructure to facilitate the control of controlled goods. The UK Government will work with these locations to ensure goods not requiring a declaration on import until Stage 3 are allowed to flow through.

Requirements

Traders will need a GB EORI number to import. Hauliers may be required to produce a valid EORI number upon entry into GB.

Groupage loads

Groupage refers to a mixed load of consignments of different importers goods contained within one vehicle. It can also refer to a scenario where multiple product lines are brought together into a single consignment.

For individual imports within a groupage load, this does not negate the need for each individual consignment to have cleared the relevant requirements for those goods to be imported. This means that each individual consignment will need to have met both the ‘core’ model requirements, and here goods within a groupage load are subject to additional requirements, these will also need to be met.

The clearance of the entire groupage load is dependent on this, and therefore traders, intermediaries, and hauliers will need to ensure that the relevant declarations, permissions, and where necessary, paperwork, is in place to ensure groupage loads are not subject to delays or compliance action due to customs or other requirements not being met. The core import requirements are detailed in SECTION 1.1 and the key import additional requirements are detailed in SECTION 1.2.

1.1.4 VAT on Imported Goods

Traders **not** using Deferred Declarations

VAT registered traders not choosing to, or not eligible to defer their customs declarations will be able, but not compelled, to account for import VAT on their VAT return by using postponed VAT accounting.

Non-VAT registered traders who are not choosing to, or not eligible to defer their customs declarations will have the same options available to report and pay import VAT through the customs processes. As is possible for customs duties, traders and intermediaries can use duty deferment to defer payment of import VAT until a prescribed date, delaying payment for an average of 30 days. Details can be found in SECTION 3.1.4

Traders **using** Deferred Declarations

VAT registered traders who are eligible to defer their supplementary declarations must use postponed VAT accounting. This means they will need to account for import VAT on their periodic (usually quarterly) VAT return which includes the date they imported the goods. To do this they will need to estimate the import VAT due from the records of imported goods they are required to keep in their own commercial records. When they submit their deferred declaration, they must adjust this estimate to precisely account for the import VAT due on a later VAT return.

Non-VAT registered traders who choose to defer their supplementary declarations will follow the same process as they do for customs duties and will pay any import VAT due on their Duty Deferment Account.

Collection of Intrastat Data

HMRC will continue to require that all VAT registered businesses currently required to submit monthly [Intrastat](https://www.gov.uk/intrastat) <https://www.gov.uk/intrastat> arrivals declarations to carry on submitting these from 1 January 2021, to the same timelines as currently required. This includes both businesses deferring their customs declarations and businesses providing customs declarations at the time of import. This is essential to continue our ability to produce National Accounts, Balance of Payments and impact government policy development, evaluation and performance monitoring and decision making to help UK businesses and the economy.

Consignments of Value Below £135

For imported goods in a consignment not exceeding a value of £135, excluding excise goods and gifts, import VAT will no longer be due at the border. Low value consignment relief will be withdrawn and VAT will be charged on the goods as if they were supplied in the UK and accounted to HMRC on the UK VAT return.

Businesses selling goods to be imported into the UK with a value not exceeding £135 will be required to charge and collect any VAT due at the time of sale. Businesses selling goods to be imported into the UK will be required to register for VAT in the UK and to account for the VAT due on their VAT return.

In circumstances where businesses sell goods to be imported into the UK with a value not exceeding £135 through an online marketplace, the online marketplace will be required to register for UK VAT and to account for the VAT due on their VAT return.

UK VAT registered businesses importing goods in a consignment not exceeding £135 in value that have not been charged VAT at the time of purchase will be required to account for VAT on their VAT return under the reverse charge method.

Separate guidance on how to pay and account for VAT on non-excise goods not exceeding £135 will be published in due course.

1.1.5 Import Facilitations

From 1 January, a number of facilitations will be available to reduce the impact of import processes. This section covers a range of facilitations, but is non exhaustive. The existing range of customs facilitations for RoW trade will also be available for EU imports.

Transit

From 1 January 2021 traders will be able to move goods into the UK customs territory under the Common Transit Convention (**CTC**). The requirements for moving goods under the CTC are not significantly altered by the staged introduction of import controls.

Further detail on how Transit movements will work in the air and rail environment will be provided in due course.

Arrivals to the UK

When transit movements arrive in the UK, the goods and the Transit Accompanying Document (**TAD**) must be presented at an office of transit. The UK Government intends to allow the Office of Transit process to be completed digitally, using the new Goods Vehicle Movement Service (**GVMS**).

Hauliers will be required to submit their Transit Movement Reference Numbers (**MRNs**) and vehicle /trailer registrations via the GVMS before checking in at the port of departure. This information will be assessed during the crossing to the UK and the person in control of the goods will be notified if they are clear to proceed on their journey or require a check. Some ports may still choose to operate a paper-based Office of Transit. In this circumstance, hauliers should present their goods and Transit Accompanying Documents to customs officials at the port of arrival in GB.

Transit and the Goods Vehicle Movement Service (GVMS)

More details on the process for using the GVMS can be found in the **Stage 3 Core Import Model, SECTION 3.1**.

The process for moving goods under Transit will be the same as for moving goods under the pre-lodgement model, except that the MRN which forms the Goods Movement Reference (**GMR**) will be generated from the Transit Accompanying Document (**TAD**) rather than CHIEF. The paper TAD must also still travel with the goods.

Ending transit movements

The most efficient way to end movements is to become registered as an authorised consignee, which enables movements to end at traders' premises. Details on applying can be found <https://www.gov.uk/guidance/apply-to-be-an-authorised-consignor-or-consignee>. Alternatively, goods should be taken to a government office of destination.

The goods and TAD must be presented to the office of destination or an authorised consignee. In order for the movement to be ended, the goods must be imported or discharged into another customs procedure.

Discharging a CTC movement into a customs procedure

When ending CTC movements in GB, for January, in line with the staged approach to customs declarations, there are two options for submitting customs declarations for importing standard goods. Traders will either need to complete a standard customs declaration if they are moving controlled goods or alternatively keep a record of the imported goods and defer the declaration to HMRC for up to six months from the point of import. For traders deferring their customs declaration, providing the EORI at the office of destination will be sufficient for the Transit movement to be discharged. Traders moving controlled goods will need to provide the MRN. If this does not happen by the time the goods arrive they must be placed into temporary storage.

Requirements

Traders moving goods under transit need to provide a **guarantee** to secure any customs duty, import VAT and excise duty suspended during the transit movement. Businesses using transit should apply for an authorisation to use a **Customs Comprehensive Guarantee (CCG)** and obtain a guarantee from a bank or other financial institution.

Businesses can be authorised to end a transit movement from their own premises as an **authorised consignee**, rather than at a government office of destination.

Authorised consignees need to have authorised temporary storage facilities.

Systems

Lodging a transit declaration requires access to the [New Computerised Transit System \(NCTS\)](https://www.gov.uk/guidance/using-the-new-computerised-transit-system-to-move-goods-across-the-eu-and-efta-countries).
<https://www.gov.uk/guidance/using-the-new-computerised-transit-system-to-move-goods-across-the-eu-and-efta-countries>

Simplified Declarations for Imports

Traders moving **controlled goods** from January 2021 may be able to use Simplified Declarations to reduce the process requirements at the border. More information is available
<https://www.gov.uk/guidance/using-simplified-declarations-for-imports>.

Authorisation

Traders either need to be authorised to use simplified declaration processes themselves, or use an intermediary's authorisation. The requirement to be authorised includes having a good customs compliance record, demonstrating that customs records are maintained and declarations can be submitted to HMRC.

Where traders use their intermediaries' authorisation this previously involved the trader and intermediary taking on joint liability for paying duties and VAT. However, from January 2021 traders will be able to do so without the intermediary becoming jointly liable.

Traders deferring their declarations will need access to this type of authorisation – either by getting authorised themselves, or having access to an authorised intermediary – by the time they submit their supplementary declarations.

There are two options for simplified declarations for imports: **Entry in Declarant's Records (EIDR)**, and **Simplified Frontier Declarations (SFD)**.

EIDR does not require goods to be declared to customs using HMRC systems upon import, with the information recorded in the importer's commercial records. More information is available

<https://www.gov.uk/guidance/making-an-import-declaration-in-your-records>

SFD requires a reduced data set to be submitted upon import. Both therefore mean fewer requirements at the border, with additional customs information submitted via a supplementary declaration at a later date to HMRC. More information is available

<https://www.gov.uk/guidance/making-a-simplified-frontier-declaration>.

Other import facilitations

- **Temporary Storage** facilities that are not part of an existing inventory-linked community will be able to temporarily operate without an inventory linked system in place until 1 July 2021. They will still be required to have control over their facility and keep effective records.
- **Temporary Customs approvals** will be issued to rail terminals, airports and pipeline operators receiving imported goods from the EU that do not currently have one. These temporary approvals will be issued to operators, who have demonstrated they have met the necessary steps, providing an extra six months for the operators to receive full approvals issued by Border Force. Smaller airfields and air strips receiving general aviation flights only will be given 18 months to receive a full Certificate of Agreement approval from Border Force, although restrictions apply.
- Authorised parcel operators will be able to submit a **bulked customs declaration** for uncontrolled goods with a value not exceeding £135.
- **Duty Deferment Accounts (DDAs)** will be required for traders making deferred declarations (standard goods) because deferring a customs declaration also means deferring the duty payable. A DDA belonging to either the trader or their agent must be in place at the point of submitting the supplementary declaration (which can be deferred up to six months from point of import). Traders importing controlled goods will need access to a DDA at point of import if they are using simplified declaration procedures. HMRC are introducing new rules that will allow most businesses to use duty deferment without needing to obtain a Customs Comprehensive Guarantee (CCG). This will not apply to businesses that have a history of non-compliance or are at risk of insolvency.
- Authorised Economic Operator (AEO) Status - Traders can AEO status for moving goods between the UK and the EU. AEO status is an internationally recognised quality mark that shows a business's role in the international supply chain is secure and has customs control procedures that meet UK and EU standards. Further information is available <https://www.gov.uk/guidance/authorised-economic-operator-certification>.

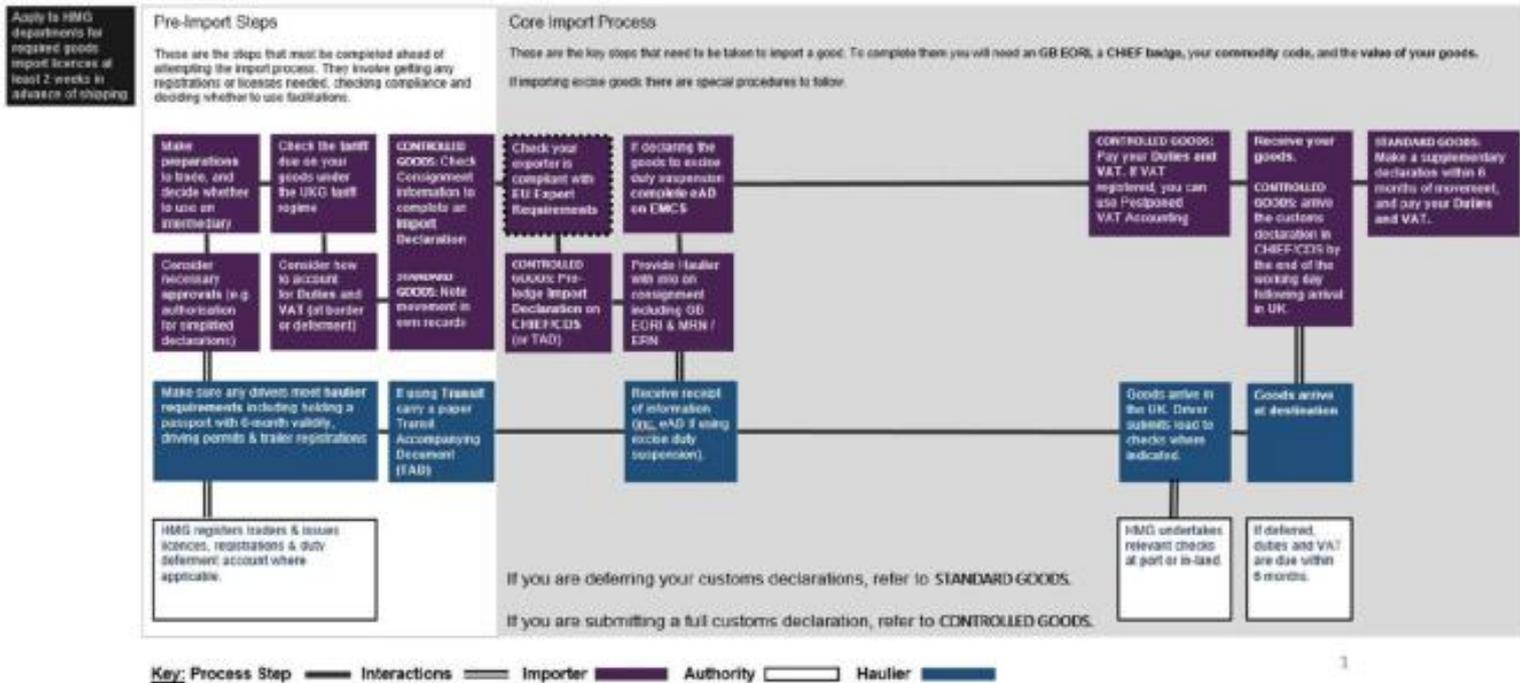
1.1.6 Non-Freight Imports

[SECTION DELETED]

<https://www.gov.uk/government/publications/the-border-operating-model>

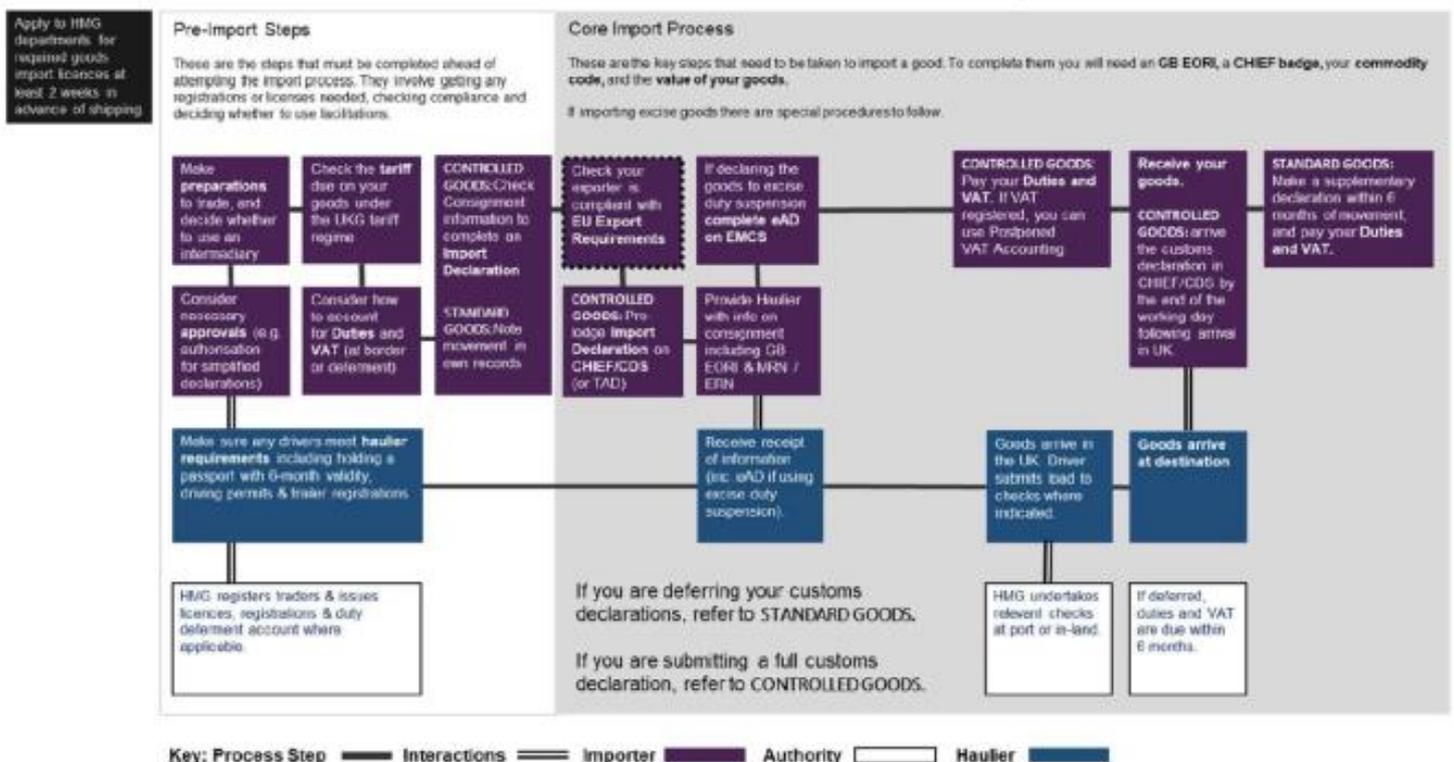
Importing through locations with Customs Control Systems

This is a visualisation of the core Stage 1 import process through border locations with an existing customs control system. This is likely to be the case at border locations which already handle goods from the RoW.



Importing through locations with NO Customs Control System

This is a visualisation of the core Stage 1 import process through border locations without an existing customs control system. This is likely to be for border locations which only handle goods from the EU.



1.2 Importing:

Additional Requirements

1.2.1 Overview

This section describes additional processes users will face when importing the following goods:

(1.2.2) Goods covered by International Conventions / Commitments

- Endangered Species of Wild Fauna and Flora (CITES)
- Rough Diamonds (Kimberley)
- Temporary import of non-perishables (ATA Carnets)

(1.2.3) Goods subject to Sanitary and Phytosanitary Controls

- Animal products (Products of Animal Origin and Animal By-Products)
- Fish, Shellfish and their Products
- High-Risk Food and Feed Not of Animal Origin (HRFNAO)
- Live animals and Germinal Products
- Equines
- Plants and Plant Products

(1.2.4) Goods with Specific Customs Requirements

- Excise goods

(1.2.5) Other Goods

- Bottled Water
- Drug Precursors
- Explosives Precursors
- Firearms
- Market Surveillance
- Veterinary Medicines
- Waste
- Medicines, Medical isotopes, Clinical Trial Supplies, Controlled Drugs, Substances of Human Origin

1.2.2 Goods Covered by

International Conventions / Commitments

Endangered Species of Wild Fauna and Flora (CITES)

From January 2021, imports of endangered species listed under CITES will be subject to export controls as dictated by applicable CITES regulations in the UK Wildlife Trade Regulations (UKWTR).

[SECTION DELETED – REFER TO ORIGINAL DOCUMENT, page 25]

<https://www.gov.uk/government/publications/the-border-operating-model>

Rough Diamonds

From January 2021, importing rough diamonds from the EU will be subject to import controls in line with the Kimberley Process (KP), meaning a KP certificate will be required.

Importing rough diamonds from non-KP participants is prohibited.

ATA Carnets

From January 2021, the current process for using ATA Carnets with convention countries outside the EU will apply to relevant imports and exports with the EU.

This means that from January 2021, ATA Carnets will be available to both businesses and individuals when temporarily moving goods between the UK and EU countries.

The current process for ATA Carnets with convention countries outside the EU will apply to relevant imports and exports with the EU at the end of the transition period. This means that from January 2021, ATA Carnets provide one of the options available to both businesses and individuals when temporarily moving goods between the UK and EU countries.

Detailed guidance is available <https://www.gov.uk/guidance/apply-for-an-ata-carnet>

The ATA Carnet is an international customs document that can be used by private travellers and businesses in over 70 different countries around the world. The Carnet allows non-perishable goods to be temporarily moved between countries without the payment of customs charges. An ATA Carnet is valid for one year from the date of issue.

Using a Carnet

- Simplifies customs clearance of goods in exporting and importing countries by replacing customs documents that would normally be required.
- Provides financial security for customs charges potentially due on the goods.
- Helps to overcome language barriers and having to complete unfamiliar customs forms.

Countries have their own rules about what goods can be brought in with an ATA Carnet, but it can be used for goods such as:

- Samples to show at trade fairs or sales meetings
- Publicity materials
- Recorded film and audio
- Equipment needed for work like laptops, cameras or sound equipment
- Goods for educational, scientific or cultural purposes
- Sports goods

ATA Carnets do not exempt the holders from obtaining necessary export licenses or permits.

Transport options

Traders applying for a Carnet via the Chamber of Commerce are provided with guidance and directed to the HMRC imports/exports helpline. The helpline will provide the trader with a contact number for a customs office at the port or airport to check if an officer will be available to physically wet stamp their Carnet. HMRC will advise traders of alternative arrangements if necessary.

If the goods are moved/carried in baggage, they should be presented to a customs official in the red channel.

Requirements

The ATA Carnet holder must ensure that:

- The Carnet is presented to customs for endorsement each time the goods enter or leave a customs territory. This is currently a manual, paper-based process.
- They present the Carnet and the goods when requested by customs.

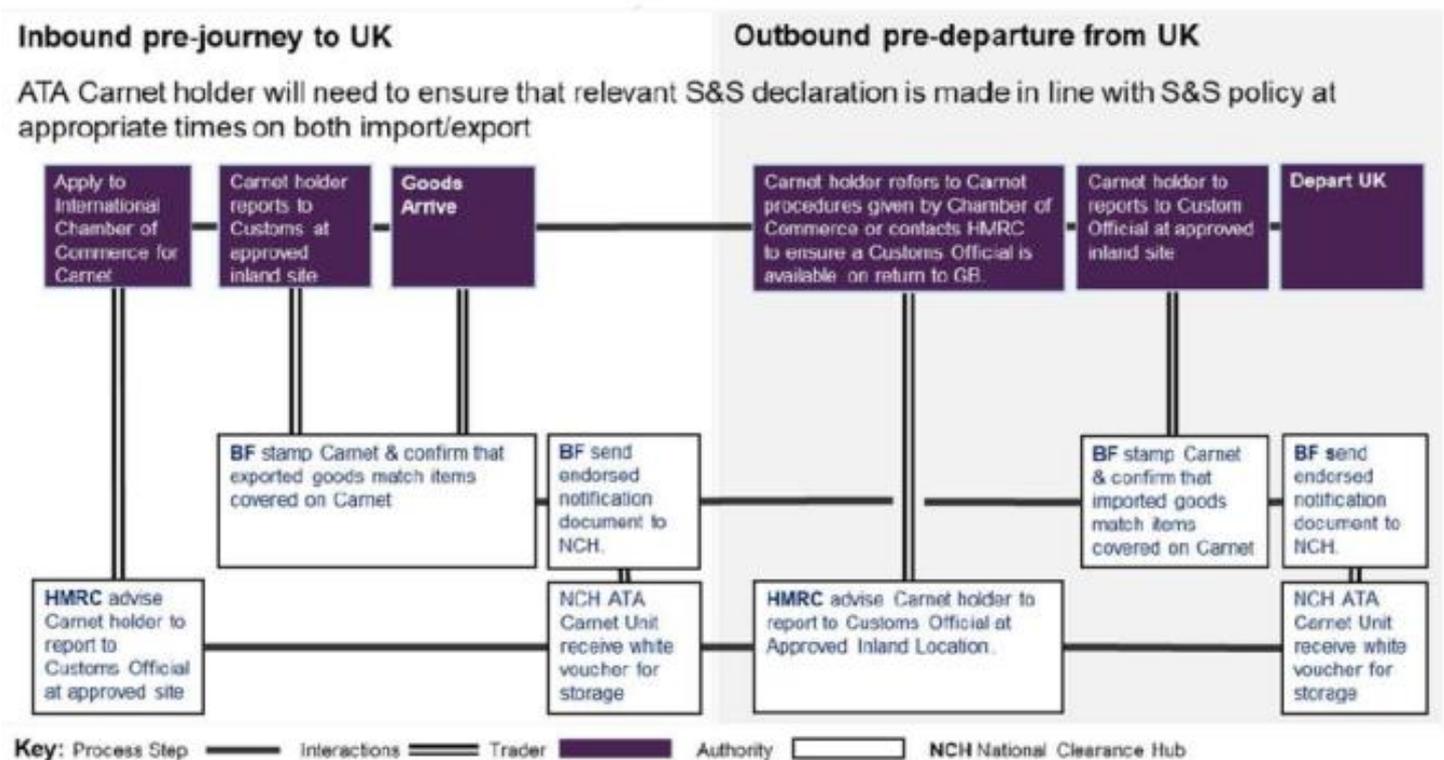
Applying for an ATA Carnet

Traders (both existing and new users) need to apply for a Carnet online using the London Chamber of Commerce & Industry eATA Carnet system <https://new.ecarnet.co.uk/Lccicarnet/Index> or by post.

For more information, traders can contact:

National ATA Carnet Unit
 Ralli Quays, 3 Stanley Street, Salford, M60 9LA
 Telephone: 0300 322 7064
 Email: atacarnetunit@hmrc.gov.uk
 The London Chamber of Commerce and Industry
 33 Queen Street, London, EC4R 1AP
 Telephone: +44 (0)207 248 4444 or +44 (0)207 203 1856
 Website: London Chamber of Commerce and Industry <https://www.londonchamber.co.uk/>

Process Map: Temporary Imports to GB



1.2.3 Goods Subject to Sanitary and Phytosanitary Controls

Various new Sanitary and Phytosanitary controls will apply to goods imported from the EU from 1 January 2021. Details of the controls which will apply are in the following sections.

Key definitions for traders

Controls from 1 January 2021 will introduce a number of new processes and procedures which will apply to the import of Animal Products, Fish, Shellfish and their Products, Live Animals and Plants and Plant Products.

These controls include the requirements for:

- Import pre-notifications
- Health certification (such as an Export Health Certificate or Phytosanitary Certificate)
- Documentary, identity and physical checks at the border or inland (temporarily)
- Entry via a Border Control Post (BCP) from July 2021

[REMAINDER OF SECTION DELETED – REFER TO ORIGINAL DOCUMENT, page 32 & 33]
<https://www.gov.uk/government/publications/the-border-operating-model>

FOLLOWING SECTIONS DELETED

(Pages 34 to 48, If required refer to original document).

- Animal Products (Products of Animal Origin and Animal By-Products)
- Fish, shellfish and their products
- High-Risk Food and Feed Not of Animal Origin (HRFNAO)
- Live Animals and Germinal Products
- Equines
- Plants and Plant Products

<https://www.gov.uk/government/publications/the-border-operating-model>

1.2.4 Goods with Specific Customs Requirements

Excise Goods

From January 2021, businesses importing excise goods into GB will need to complete a customs declaration.

Excise duty will be collected following the same rules that apply to goods from the RoW, and importers will be able to enter excise goods into duty suspension as they can do now for RoW imports.

Some types of excise goods have specific requirements, which are detailed below.

A comprehensive guide on Importing Excise Goods can be found

<https://www.gov.uk/guidance/importing-excise-goods-to-the-uk-from-the-eu-from-1-january-2021>

[REMAINDER OF SECTION DELETED – REFER TO ORIGINAL DOCUMENT, page 49 & 50]

<https://www.gov.uk/government/publications/the-border-operating-model>

1.2.5 Other Goods

SECTIONS DELETED Pages 51 to 55.

- Bottled Water
- Drugs Precursors
- Explosives Precursors
- Firearms

<https://www.gov.uk/government/publications/the-border-operating-model>

Market Surveillance

From 1 January 2021, all imports of **food and non-food consumer products** will need to meet the UK's existing safety and labelling requirements. Current provisions in European Legislation will remain in place beyond 31 December through changes to UK legislation.

All non-food consumer products imported (whether from EU or Rest of World) into GB must meet the UK's existing safety and labelling requirements detailed <https://www.gov.uk/guidance/product-safety-for-businesses-a-to-z-of-industry-guidance>

Although the current provisions originate in European legislation, these have been transposed into UK regulations, over many years, and will remain in place beyond 31 December 2020.

Whereas non-food consumer products imported from the RoW have always needed to meet the UK's existing product safety and labelling standards requirements, non-food consumer products imported into GB from the EU from 1 January 2021 will also need to meet the same requirements.

Requirements

The legal obligations for the manufacture of products are those that are detailed in current EU legislation (which will be implemented in UK) known as harmonised legislation. There are different regulations for different product categories.

There are varying obligations (depending on the relevant legislation) on economic operators within the supply chain (i.e. manufacturers, importers, and distributors) which include producing a declaration of conformity with essential requirements, technical documentation and marking products accurately and properly with the CE mark (as now) or with the appropriate conformity marking (from 1 January 2021).

For other consumer goods a general safety obligation applies which can be met by complying with harmonised standards.

The European Union (Withdrawal) Act 2018 has the power of retaining EU-derived legislation, including product safety and metrology legislation, in domestic UK law. Secondary legislation will amend this retained legislation to address deficiencies and take into account the terms of the Withdrawal Agreement.

Checks

A decision about a safety intervention at the border is based on risk assessments to determine whether a product poses a potential serious risk. The UK takes a risk-based, intelligence-led approach to the checking of products.

In line with current arrangements, checks may take place at the border or inland.

Market surveillance authorities such as (and principally Local Authority Trading Standards Officers) work with border authorities (i.e. Border Force) at ports and other entry points and deal with consumer products that potentially pose a serious risk or may be non-compliant.

In addition to border checks for products covered by safety legislation, risk-based interventions by the market surveillance authorities may occur throughout the distribution chain and as a result of a specific issue

In line with current arrangements, checks will be undertaken through a risk-based, intelligence-led approach. The UK adheres to the obligation that it undertakes 'appropriate checks on an adequate scale'.

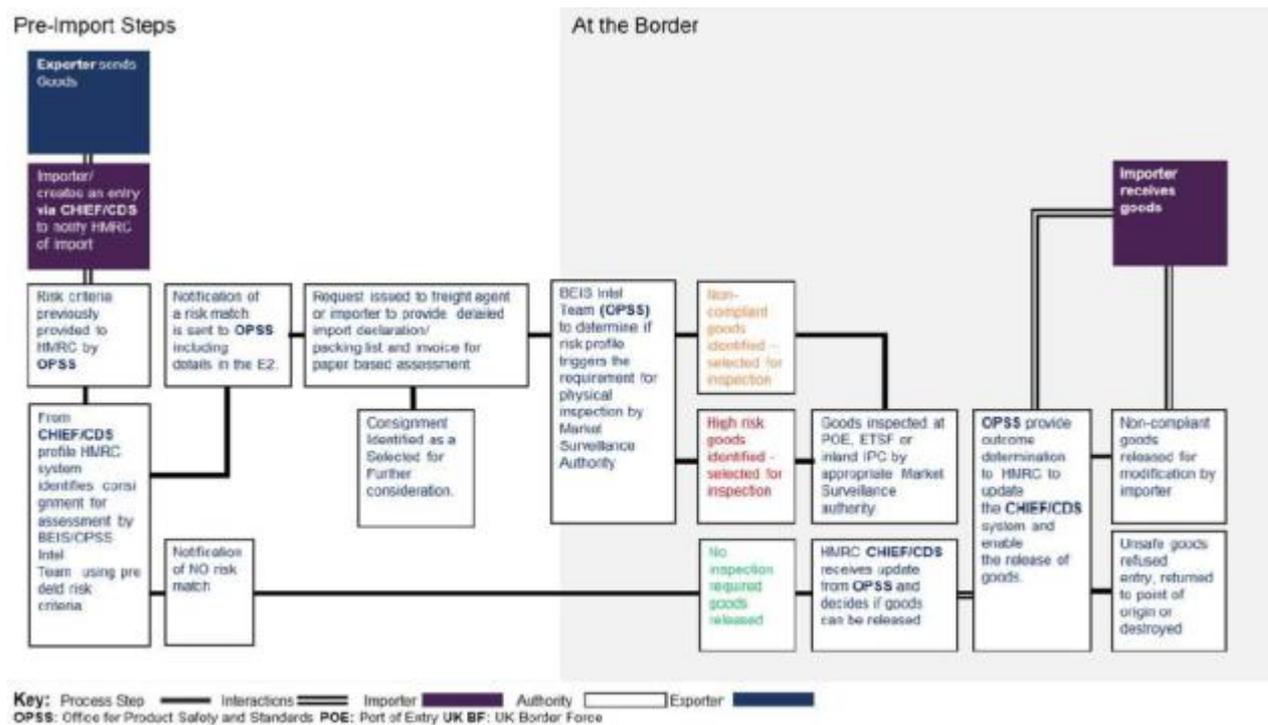
Where products have been flagged for checks, this may entail documentary and physical checks, whatever the market surveillance authority deems necessary to discharge the obligations. This may include submitting products for external technical testing. The EU Regulation on accreditation and market surveillance (765/2008) requires 'appropriate checks on the characteristics of products on an adequate scale'.

Systems

Market Surveillance Authorities work closely with Border Force and HMRC to create product risk profiles which are delivered through the HMRC CHIEF / CDS system.

Some products are subject to conformity assessment procedures which require various forms of pre-market checking, often by third-party testing organisations.

Process Map: Market Surveillance



SECTIONS DELETED Pages 58 to 65

Veterinary Medicines

Waste

Medicines, Medical Isotopes, Clinical Trial Supplies, Controlled Drugs, Substances of Human Origin

<https://www.gov.uk/government/publications/the-border-operating-model>

Importing Stage 2: April 2021

2.1 Changes from April 2021

2.1.1 Overview

There will be no changes to the core import process from April 2021, and for the majority of goods, there will be no change in import procedures overall. However, certain categories of (2.2.3) goods subject to Sanitary and Phytosanitary controls will have additional requirements placed on them, as follows:

- **Animal products (Products of Animal Origin only)**
- **Fish and fishery products**
- **High-risk food and feed not of animal origin (HRFNAO)**
- **Plants and plant products**

The details of these controls are laid out in the following section.

2.2.3 Goods Subject to Sanitary and Phytosanitary Controls

Key definitions for traders

These controls will introduce a number of new processes and procedures which will apply to the import of **Animal Products, Fish, Shellfish and their Products, Live Animals and Plants and Plant Products**.

These controls include the requirements for:

- Import pre-notifications
- Health certification (such as an Export Health Certificate or Phytosanitary Certificate)
- Documentary, identity and physical checks at the border or inland (temporarily)
- Entry via a Border Control Post (BCP) from July 2021

An **import pre-notification refers** to the means by which importers provide advance notice to relevant regulatory bodies of a consignment's arrival into GB. This is typically a standardized import notification form that requires the importer to provide details regarding the consignment, such as the consignment's country of origin, place of destination, the specific species/product and general details for the importer, exporter and transporter. This is submitted by the importer in advance of the consignment's arrival to the relevant regulatory body for that commodity.

A health certificate refers to an official document that confirms the product meets the health requirements of the destination country. This is required to accompany the consignment during its passage. It is the responsibility of the exporter to secure this from the country of origin's relevant competent authority. Different products will require different details from the exporter regarding the consignment, though this will generally include details of the country of origin, place of destination, and nature of transport, as well as a health attestation of the consignment. For products of animal origin and live animals, for instance, this will require the consignment to be inspected by an Official

Veterinarian in order to verify that the consignment's contents meet the health requirements of the destination country. An individual health certificate is required for each species/type of product. Therefore, a single import may consist of multiple consignments that each require multiple health certificates.

A **documentary check** is an examination of official certifications, attestations and other commercial documents that are required to accompany a consignment.

An **identity check** entails the visual inspection of a consignment in order to verify its content and labelling corresponds to the information provided in accompanying documentation.

A **physical check** entails a check on the goods to verify that they are compliant with the sanitary and phytosanitary import requirements for GB. This includes, as appropriate, checks on the consignment's packaging, means of transport and labelling. Temperature sampling for analysis, laboratory testing or diagnosis may also be required.

Entry via a Border Control Post (BCP) from July 2021 refers to the requirement for certain goods to enter GB via specific points of entry that are equipped to perform checks on specified goods. A BCP is an inspection post designated and approved in line with that country's relevant legislation for carrying out checks on animals, plants and their products arriving from the EU. These checks are carried out to protect animal, plant and public health. The commodities that BCPs are equipped to process will differ between BCPs. Therefore, it is the responsibility of the importing/exporting parties to ensure that their goods are routed via an appropriate BCP; importers are typically required to notify the relevant BCP of the goods arrival as part of the pre-notification process as such.

[REST OF SECTION DELETED – pages 69 to 81]

<https://www.gov.uk/government/publications/the-border-operating-model>

Importing Stage 3: July 2021

3.1 Importing: The Core Model

3.1.1 Overview

This section describes the **Stage 3 Core Model** – the processes that all goods movements must follow from July 2021. The Core Model is not an exhaustive list of all the requirements which may apply to a goods movement. Further requirements apply for particular goods movements are outlined in **Additional Requirements SECTION 3.2**.

The Stage 3 **Core Model** consists of the following processes, set out in this section:

- **(3.1.2) Import Preparations**
- **(3.1.3) Customs Declarations**
- **(3.1.4) Duties and Import VAT**
- **(3.1.5) Safety & Security Declarations**

Various **(3.1.6) Import Facilitations** exist to reduce the impact of these processes. The facilitations available are also set out in this section. There is also additional information on **(3.1.7) Non-Freight Imports**. Most businesses use an intermediary when dealing with customs requirements. Businesses can either hire an agent or may want to recruit or train someone in the business to deal with customs for the company.

3.1.2 Import Preparations

In order to fulfil the import process, all traders will need to ensure they have:

- A GB [Economic Operator Registration and Identification \(EORI\) number](https://www.gov.uk/eori). <https://www.gov.uk/eori>
- The [Commodity Code](#) of their goods – needed to make a customs declaration and calculate duties on an import.
- The [customs value of goods](#) – needed to make a customs declaration and calculate duties on an import. The rules for valuation are based on the World Trade Organisation (WTO) valuation agreement.
- Considered whether they are able to, and would benefit from, using any available customs simplifications or facilitations.
- Considered how they will make customs declarations to HMRC systems, and whether they will use an intermediary. Using CHIEF requires users (the declarant or their representative) to hold a CHIEF badge in order to make a customs declaration. Customs declarations can be made using commercial software or through Community System Providers (CSPs). Currently the majority of traders engaging with customs use an intermediary to help them comply with their obligations, including submitting declarations into CHIEF or CDS.

3.1.3 Customs Declarations

Importers bringing or receiving goods from the EU (or someone appointed on their behalf) will have to complete a customs import declaration. Customs declarations are complex. Most businesses that

currently trade outside the EU use an intermediary to submit customs declarations to HMRC systems. Further information on intermediaries can be found <https://www.gov.uk/guidance/appoint-someone-to-deal-with-customs-on-your-behalf>

Declarations will need to be made onto either the Customs Handling of Import and Export Freight (CHIEF) or the new Customs Declaration Service (CDS). The declarant (importer, agent or person acting on their behalf) is responsible for the accuracy of the information.

Calculation of Tariff

The tariffs applicable to UK importers will be published on GOV.UK when they are finalised and before implementation. The latest publication can be found <https://www.gov.uk/guidance/uk-tariffs-from-1-january-2021>

The information needed for the vast majority of movements will be set out in the [UK trade Tariff \(Volume 3\)](https://www.gov.uk/government/collections/uk-trade-tariff-volume-3). <https://www.gov.uk/government/collections/uk-trade-tariff-volume-3>. The tariff payable will be established using the commodity code, the customs value of the goods, and the origin of the goods. It is not affected by the location of import.

Free Trade Agreements reached between the UK and the EU, and between the UK and other countries, may reduce or remove tariffs on some goods. The origin of the goods will determine whether they are eligible under these agreements for those preferential tariffs.

Reliefs from customs duties are available for certain goods in certain circumstances. [Find out if you can pay a lower rate of duty](https://www.gov.uk/guidance/check-if-you-can-pay-a-reduced-rate-of-customs-duty). <https://www.gov.uk/guidance/check-if-you-can-pay-a-reduced-rate-of-customs-duty>

Duties may also be reduced, suspended or eliminated using facilitations.

Requirements

Completing a customs declaration requires:

- A GB EORI number <https://www.gov.uk/eori>
- The Commodity Code of their goods. More information is available <https://www.gov.uk/trade-tariff>
- The value of goods – needed to make a customs declaration and calculate duties on an import. The rules for valuation are based on the WTO valuation agreement.
- The origin of goods - where supply chains mean that parts of a good are produced outside the EU (for importers) or outside the UK (for exporters), this may affect the origin of the good. The practicalities of rules of origin can be complex and in these cases it's a good idea to take expert advice to ensure compliance as an importer or exporter.
- Access to HMRC systems either directly, or via an intermediary with the access. Traders declaring using CHIEF and not using an intermediary will require a CHIEF badge.

The [trade tariff tool](https://www.gov.uk/trade-tariff) <https://www.gov.uk/trade-tariff> shows if a license is needed to move the goods, and whether the goods are covered by additional duties.

Traders can also apply to HMRC for an advance ruling on:

- the **commodity code** that must be used for their goods
- the **origin** of their goods

Simplified Declaration Procedures are in place to enable fewer requirements at the border by allowing traders to use a simplified customs declaration or entry in business records upfront, followed by a supplementary declaration up to 4 weeks later. More detail is provided in the Import Facilitations **SECTION 3.1.6**. For **oil, gas and electricity imports through a pipeline or interconnector**, the UK Government will introduce a bespoke process that recognises that they are imported as a continuous flow.

Variation by Location of Entry

Goods imported from the EU will be subject to standard customs control from July 2021. There are two main customs processes that goods can be imported into, and which process applies will depend on what location the goods are imported through. Border locations can either use the **temporary storage model**, or the newly developed **pre-lodgement model** (developed as an alternative for ports that may not have the space and infrastructure to operate temporary storage). Border locations receiving goods that are moving into GB from the EU will be able to choose between these two models:

- The traditional Temporary Storage model, where goods coming into GB can be stored at the frontier for up to 90 days before being declared to customs
- The pre-lodgement model, where goods arriving will be required to have submitted a customs declaration in advance of boarding on the EU side

HMRC are developing a new IT platform to support the pre-lodgement model, called the Goods Vehicle Movement Service (GVMS). However, its use will not be mandatory and the choice between using a Temporary Storage and a pre-lodgement model will be a commercial decision for border location operators. Hauliers, carriers and traders using a particular border location will need to familiarise themselves with the different steps that they will need to take to move their goods through it depending on the model that applies. The UK Government will provide a list of sites which will use the pre-lodgement model once this border locations have made their commercial decision.

The New Pre-Lodgement Model³

Under the pre-lodgement model, to achieve customs control whilst maintaining flow, industry must:

- Ensure all goods have the appropriate declarations before they board
- Communicate to the person in control of the goods (e.g. the driver of a lorry for accompanied goods or the carrier for unaccompanied goods) by the time they arrive whether goods are cleared to proceed on their journey or need a check.

The Goods Vehicle Movement Service (GVMS)

The GVMS is an IT platform which supports the pre-lodgement model. The GVMS will allow:

- Declaration references to be linked together so that the person moving the goods (e.g. a haulier) only has to present one single reference (Goods Movement Reference or GMR) at the frontier to prove that their goods have pre-lodged declarations.
- The linking of the movement of the goods to declarations, enabling the automatic arrival in HMRC systems as soon as goods board so that declarations can be processed en route.
- Notification of the risking outcome of declarations (i.e. cleared or uncleared) in HMRC systems to be sent to the person in control of the goods by the time they physically arrive so they know where they need to proceed to.

If **port operators** decide to use the pre-Lodgement Model they will need to:

1. Ensure goods are not allowed to arrive at that location without pre-lodged declarations. For example, by being listed as a RoRo location or through commercial arrangements with users that goods without declarations will not be allowed into the location.
2. Take reasonable steps to ensure those goods identified as needing checks are controlled upon arrival.

³ This is the method used at accompanied Ro-Ro ports in GB.

If **hauliers** are moving goods through a location using the pre-lodgement model, they will be required to:

- Ask the traders to provide, for each consignment carried, a unique reference number that proves that a declaration has either been pre-lodged or is not needed. This can be an MRN (for goods declared into CHIEF or CDS), or an EORI (for goods where the trader is authorised to make declarations in their own records, please see **Import Facilitations SECTION 3.1.6** for further details), or a Transit Accompanying Document MRN (for goods moving via Common Transit, please see **Import Facilitations SECTION 3.1.6** for further details). While responsibility for customs border formalities rests with the traders, the haulier must ensure the driver is given all necessary customs documentation and ensure they have been informed of their responsibilities regarding inspection points.
- Link all these references together, alongside any Safety and Security declaration references, into one Goods Movement Reference (GMR) for each trailer movement. This can be done in two ways:
 1. A direct link from the haulier's own system into the Goods Vehicle Movement Service; or
 2. An online portal available in the haulier's Government Gateway account.
- For each trailer movement, update the GMR with the correct vehicle registration number (VRN) for accompanied movements or trailer registration number (TRN) for unaccompanied movements. The VRN/TRN can be updated to cater for any changes but must be correct when the GMR is presented to the carrier at the point of departure.
- Instruct drivers not to proceed to the border before all the necessary references are added into a GMR to make it complete, or if any declaration reference has not been accepted onto the GMR, as they will not be allowed to board.
- Instruct drivers to present the GMR to the carrier on arrival at the point of departure to demonstrate they have the necessary evidence to legally move goods.

Carriers operating at locations which are using the pre-lodgement model will be required to:

- Capture and check the Goods Movement Reference (the reference code that will prove goods in that vehicle have any necessary declarations).
- Refuse boarding to any vehicles that have an invalid GMR.
- Verify at check-in that the vehicle registration number (VRN) for accompanied movements, or trailer registration number (TRN) for unaccompanied trailer movements matches to the reference entered into the GMR, and request that the haulier amends the GMR to include the valid VRN/ TRN before they are allowed to board.
- Send all valid GMRs collected to the UK Government via the GVMS at the point of no return (e.g. at bow doors up) so that declarations can be arrived in the system and risk-assessed en route.

The UK Government will provide details on which border locations are operating which model and further specific requirements and details for traders, hauliers, carriers and border operators in due course.

From July 2021, any frontier location (Port, RoRo location, Rail Terminal or Airport) that receives or dispatches freight from outside of the UK will need to become a customs approved area. To become approved the site operator will need to apply to the National Frontiers Approvals Unit (NFAU) based within Border Force. If operators wish to provide temporary storage facilities they will need to secure a separate temporary storage approval.

For **oil, gas and electricity imports** through a pipeline, cable or interconnector, the UK Government will be introducing a bespoke process that recognises that they are imported as a continuous flow.

Checks

HMRC may undertake checks to confirm the accuracy of the declaration. These checks may be undertaken after the goods have been released from the border and may include taking a sample of the goods being imported.

The Temporary Storage Model

Goods imported from the EU can be stored temporarily under customs control before they are released to free circulation, exported or placed under the outward processing procedure, or placed under a special procedure (inward processing, customs warehousing, authorised use, or temporary admission). This will mean traders can defer making a customs declaration and paying duties and taxes for up to 90 days from the date the goods are presented. An authorisation is required to operate a temporary storage facility. More details are available <https://www.gov.uk/guidance/temporary-storage>.

3.1.4 Duties and Import VAT

Import VAT will be levied on all imports of goods valued over £135 from the EU following the same rates and structures as are applied to RoW imports.

VAT registered traders will be able (but not compelled) to account for import VAT on their VAT return by using postponed VAT accounting.

Non-VAT registered traders (and any VAT registered traders not using postponed VAT accounting) will need to report and pay import VAT through the customs processes.

As is possible for customs duties, traders and agents can use duty deferment to defer payment of import VAT until a prescribed date, delaying payment for an average of 30 days.

Transport Options

Import VAT requirements are not impacted by transport into GB or point of arrival.

Systems

Import VAT for freight will continue to be handled through CHIEF / CDS.

Checks

The UK already undertakes intelligence-led checks on both EU and RoW movements, which will continue.

3.1.5 Safety & Security Declarations

The UK's approach to Safety and Security (S&S) is underpinned by the [World Customs Organisation's \(WCO\) SAFE framework](http://www.wcoomd.org/-/media/wco/public/global/pdf/topics/facilitation/instruments-and-tools/tools/safe-package/safe-framework-of-standards.pdf?la=en), (<http://www.wcoomd.org/-/media/wco/public/global/pdf/topics/facilitation/instruments-and-tools/tools/safe-package/safe-framework-of-standards.pdf?la=en>) which requires the pre-arrival information and risking of all consignments entering or exiting a territory. It protects the UK against potential threats such as terrorism and the trade from illicit goods such as guns and drugs while facilitating the movement of legitimate trade into or out of the UK.

S&S import declarations will be required for imports from the EU into GB from July 2021. This will be the same model currently used for RoW trade.

Carriers have the legal responsibility to ensure that the UK customs authority is provided with S&S pre-arrival information, by way of entry summary declarations, for goods being imported to GB. For S&S

the carrier is defined as the “active means of transport”. The carrier can agree to pass the requirement onto the trader, however, the carrier will still have the legal responsibility.

The legal requirement is that the S&S import declaration is complete and accurate, however a declaration can be amended up to the point of arrival in the UK.

The data required for an entry summary declaration includes; consignor, consignee, a description of the goods, routing (country by country), conveyance (e.g. flight reference) and time of arrival.

Transport Options

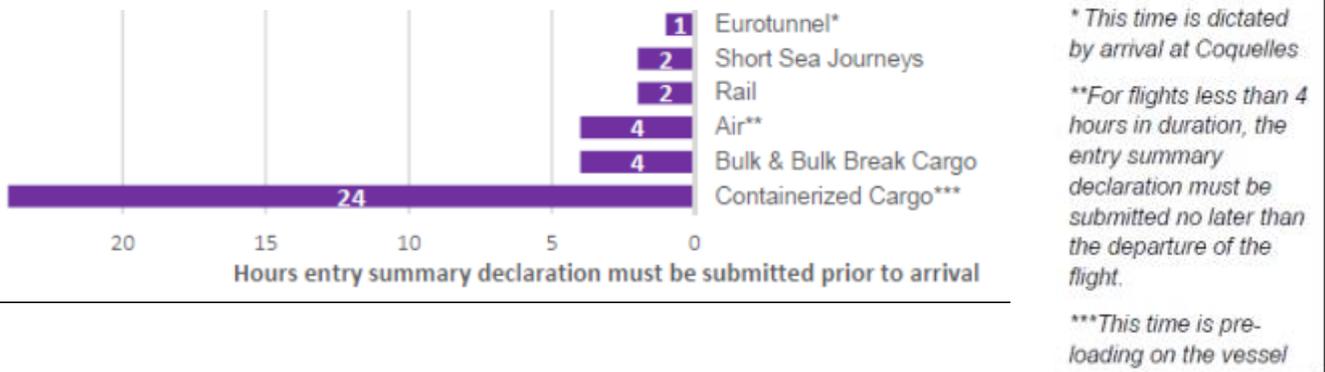
The way the goods are transported impacts on how far in advance of UK customs control an S&S import declaration must be made. Goods must have their S&S import declaration submitted a specific number of hours in advance of arriving in a UK port. This is to ensure there is sufficient time for Border Force to assess the declarations. The amount of time for transport options differs, as set out in the diagram below.

Requirements

In order to make S&S declarations an EORI number is required.

Systems

For trade between GB and the EU, the submission of the entry summary declaration must be made in the UKS&S system, 'S&S GB'. This is a separate system to the customs declaration systems (CHIEF/CDS). There will also be the option to submit declarations through CSP systems/ third party software providers.



3.1.6 Import Facilitations

Transit

As detailed under Stage 1, the UK has successfully negotiated membership of the Common Transit Convention (CTC) after the end of the transition period. The [CTC is a facilitation \(https://www.gov.uk/guidance/what-you-need-to-move-goods-between-or-through-common-transit-countries-including-the-eu\)](https://www.gov.uk/guidance/what-you-need-to-move-goods-between-or-through-common-transit-countries-including-the-eu) that may provide benefits to traders by allowing some customs processes to be done away from the border.

Traders will only have to make customs declarations and pay import duties on arrival at their final destination. Safety and security requirements will still need to be met from July 2021.

This section covers processes for transit movements which have started in a different country and are either ending in the UK or transiting on to another customs territory.

Arrivals to the UK

When transit movements arrive in the UK, the goods and the Transit Accompanying Document (**TAD**) must be presented at an office of transit.

The UK Government intends to allow this process to be completed digitally, using the new Goods Vehicle Movement Service (**GVMS**). Hauliers will be required to submit their transit Movement Reference Numbers (**MRNs**) and vehicle/trailer registrations via the GVMS before checking in at the port of departure. This information will be assessed during the crossing to the UK and the person in control of the goods will be notified if they are clear to proceed on their journey or require a check.

Some ports may still choose to operate a paper-based office of transit. In this circumstance, hauliers should present their goods and Transit Accompanying Documents to customs officials at the port of arrival in the UK.

Ending transit movements

The most efficient way to end movements is to become registered as an **authorised consignee**, which enables movements to end at traders' premises. Details on applying can be found <https://www.gov.uk/guidance/apply-to-be-an-authorised-consignor-or-consignee>. Alternatively, goods should be taken to a government office of destination.

The goods and TAD must be presented to the office of destination or an authorised consignee.

The movement can only be ended if an import customs declaration is completed and the goods are released into free circulation, or if they enter into another customs procedure. If this does not happen by the time the goods arrive, they must be placed into temporary storage.

Requirements

Traders moving goods under transit need to provide a **guarantee** to secure any customs duty, import VAT and excise duty suspended during the transit movement. Businesses using transit should apply for an authorisation to use a **Customs Comprehensive Guarantee (CCG)** <https://www.gov.uk/guidance/apply-for-a-customs-comprehensive-guarantee-to-cover-customs-debts> and obtain a guarantee from a bank or other financial institution.

Businesses can be authorised to end a transit movement from their own premises as an **authorised consignee**, rather than at a government office of destination. **Authorised consignees** need to have authorised temporary storage facilities.

Systems

Lodging a transit declaration requires access to the **New Computerised Transit System (NCTS)**. <https://www.gov.uk/guidance/using-the-new-computerised-transit-system-to-move-goods-across-the-eu-and-efta-countries>

Customs Special Procedures

Businesses can use Customs Special Procedures to suspend, reduce or claim relief on the payment of customs duties and VAT under specified conditions. Special procedures include:

- **Customs Warehousing** – allows for goods not in free circulation to be stored without payment of customs duty, and where appropriate excise duty or import VAT, in a customs warehouse.
- **Inward Processing** – allows for the payment of customs duties and import VAT to be suspended on imported goods whilst processing is taking place.

- Outward Processing – allows for the temporary export of goods for processing or repair, and to re-import the processed products whilst retaining domestic status or with partial relief from import duties.
- Temporary Admission - allows for businesses and individuals who are established outside of the UK to be authorised to import goods with total or partial relief from customs duties and other charges because of the specific use to which the goods will be put
- Authorised Use - allows for reduced or nil rates of Customs duty on certain imported goods, provided they are put to a prescribed end use.

Requirements

Businesses intending to use special procedures regularly need to be authorised by HMRC.

Businesses intending to occasionally import goods into a special procedure (other than Customs Warehousing) can use the Authorisation by declaration method, which allows the use of the procedure without applying for authorisation. Authorisation by Declaration can only be used up to 3 times per calendar year and the value of the goods must not exceed £500,000 (apart from goods declared to the Temporary Admission procedure). It is not available for all goods.

A Customs Comprehensive Guarantee will not be needed to be authorised to use a special procedure unless specifically required. A guarantee will be required where goods are declared to a special procedure using the Authorisation by Declaration method.

Checks

Physical examination of goods or documentary checks may be undertaken

Other Facilitations

- Simplified Declarations - allows goods to be released directly at the frontier to a specified customs procedure. The goods may be entered directly to free circulation, an economic relief, a Special Procedure or other customs procedure.
- The goods are released from the frontier using a simplified frontier declaration or an entry in the declarant's records (EIDR) which is followed at a later date by a Supplementary Declaration Imports. This is required by the 4th working day of the following month.
- The simplified frontier declaration contains a smaller amount of information than a full declaration and must contain a plain language description of the goods, the Declaration Unique Consignment Reference (DUCR), together with any other mandatory information required by the Tariff. For EIDR the importer (or their agent) makes the simplified customs declaration directly into their electronic commercial records.
- Goods released using simplified declarations for imports will still be subject to antismuggling checks and all border admissibility controls must be completed prior to the release of the goods.
- **Authorised Economic Operators** Provides traders a range of benefits such as a reduction in the level of guarantee needed and fewer physical and document-based controls.
- **Simplified Transit Procedures** Authorised consignor/consignee status which allows traders to start or end transit movements at their own premises.
- **Duty Deferment Accounts** Allows traders to defer payments to HMRC which benefits cash flow. HMRC are introducing new rules that will allow most businesses to use duty deferment without needing to obtain a Customs Comprehensive Guarantee (CCG). This easement will not apply to businesses that have a history of non-compliance or are insolvent.
- **Temporary Storage** Allows traders to store goods for up to 90 days in an approved location before declaring them to a customs procedure and paying duties due.
- Authorised parcel operators will be able to submit a **bulked customs declaration** for non-controlled goods with a value not exceeding £135.

3.1.7 Non-Freight Imports

[SECTION DELETED – Page 94 in original]

Covers:

- Travellers with commercial goods in accompanied baggage (Merchandise in Baggage)
- Cash Controls
- Post and Parcels

<https://www.gov.uk/government/publications/the-border-operating-model>

3.2 Importing: Additional Requirements

3.2.1 Overview

This section describes the additional processes users will face when importing the following goods:

(3.2.2) Goods covered by International Conventions / Commitments

- Endangered Species of Wild Fauna and Flora (CITES)
- Rough Diamonds (Kimberley)
- Temporary import of non-perishables (ATA Carnets)

(3.2.3) Goods subject to Sanitary and Phytosanitary Controls

- Animal products (Products of Animal Origin and Animal By-Products)
- Fish and fishery products
- High-Risk Food and Feed Not of Animal Origin (HRFNAO)
- Live animals and germinal products
- Equines
- Plants and Plant Products

(3.2.4) Goods with Specific Customs Requirements

- Excise goods

(3.2.5) Other Goods

- Bottled Water
- Drug precursors
- Explosives Precursors
- Firearms
- Market surveillance
- Veterinary Medicines
- Waste
- Medicines, Medical isotopes, Clinical Trial Supplies, Controlled Drugs, Substances of Human Origin

[SECTIONS DELETED – page 98 to 120]

<https://www.gov.uk/government/publications/the-border-operating-model>

EXPORTING GOODS

From page 121 - <https://www.gov.uk/government/publications/the-border-operating-model>

4.1 The Core Model

4.1.1 Overview

This section describes the Stage 3 **Core Model** for exports – **the processes that all goods movements must follow from 1 January**. The Core Model is not exhaustive, and further requirements applicable for particular goods movements are outlined in **Additional Requirements**.

The Stage 3 **Core Model** consists of the following processes, set out in this section:

- **(4.1.2) Export Preparations**
- **(4.1.3) UK Customs Declarations**
- **(4.1.4) UK Safety & Security Declarations**
- EU S&S and Customs requirements – **SEE ANNEX B**.

Various **(4.1.5) Export Facilitations** exist to reduce the impact of these processes. The facilitations available are also set out in this section. There is also additional information on **(4.1.6) Non-Freight Exports**. Most businesses use an intermediary when dealing with customs requirements. Businesses can either hire an agent or may want to recruit or train someone in the business to deal with customs for the company.

In order to mitigate potential traffic and flow issues around ports handling exports to the EU, the UK Government is considering introducing a new **(4.1.7) Smart Freight System** – details can be found in the following section.

4.1.2 Export Preparations

In order to fulfil the export process, traders will need to ensure they have:

- A GB [Economic Operator Registration and Identification \(EORI\) number](https://www.gov.uk/eori).
- Access to the S&S GB system will be required to submit exit summary declarations (if not submitting combined export declarations), and access to CHIEF and a CHIEF badge will be required to submit export customs declarations. An intermediary will handle this on the trader's behalf in the majority of cases.
- Traders should make use of the new tool 'Check duties and customs procedures for export goods' on GOV.UK <https://www.gov.uk/check-duties-customs-exporting>. The service provides tailored information for exporting goods to over 160 markets across the world, including the EU. The tool also provides information regarding paperwork required to move goods over the border, as well as what tariffs and quotas are applicable.

4.1.3 UK Customs Declarations

UK-based business sending goods from the UK will have to complete [a UK customs export declaration](https://www.gov.uk/guidance/making-a-full-export-declaration) <https://www.gov.uk/guidance/making-a-full-export-declaration> after the end of the Transition Period.

Most RoW declarations are currently submitted by an intermediary, such as a customs agent. Alternatively, exporters can submit declarations through the National Export System (NES) or by using commercial software.

The declarant (exporter or person acting on their behalf) is responsible for the accuracy of the information.

There will also be a requirement for an EU import customs declaration for goods being exported from the UK to the EU. Further information will be provided in due course.

Requirements

Completing a customs declaration requires:

- A GB EORI number
- The Commodity Code of the goods. More information is available [here](#).
- Access to HMRC systems either directly, or via an intermediary with the access. Traders not using an intermediary and declaring onto CHIEF will require a CHIEF badge.

[The trade tariff tool](#) shows if a license is needed to move the goods, and whether the goods are covered by additional duties.

Traders can also apply to HMRC for an advance ruling on:

- the commodity code that must be used for their goods
- the origin of their goods

Simplified Declaration Procedures are in place to enable a faster clearance at the border by allowing traders to use a simplified customs declaration or entry in business records upfront, followed by a supplementary declaration up to 4 weeks later.

Transport options

From January 2021 to the end of June 2021 for goods moving via locations without existing customs control systems, including RoRo listed locations and other non-inventory linked locations, an arrived declaration must be submitted before the goods have left the trader's premises. From July 2021 only goods moving via specified locations can submit an arrived declaration. After the declaration is submitted the declarant will receive 'Permission to Progress' (P2P) or a specific routing in order to be checked. From January 2021 hauliers will need to carry evidence that a declaration has been made.

The UK Government is developing a capability to request any consignment changes its routing or to not proceed at any point of its journey from loading (notification of intent to proceed to port) to arrival at the port. This will enable the UK Government to prioritise flow of consignments as required (e.g. Class 1 goods/perishable goods) in response to any unplanned event.

If a physical check is required, the haulier or declarant will be instructed to move to a specified location for a check. From July 2021 all goods which are checked at an inland site must be presented again to customs when the goods arrive at the frontier, to allow for any further checks to be completed.

From January 2021 to the end of June 2021, if you are exporting excise duty suspended goods via locations without existing systems, you will need to manually confirm to HMRC that your goods have left the UK.

While responsibility for customs border formalities rests with the traders, the haulier must ensure the driver is given all necessary customs documentation and other paperwork so they can be carried in the

vehicle for the duration of the journey, and ensure the haulier is informed of their responsibilities re inspection points.

From July 2021 at locations using the Goods Vehicle Movement Service (GVMS) hauliers will need GVMS to link export declaration references together into one single Goods Movement Reference (GMR). The driver will be required to present the GMR at the port or terminal of exit.

Groupage loads

Groupage refers to a mixed load of consignments of different importers goods contained within one vehicle. It can also refer to a scenario where multiple product lines are brought together into a single consignment.

For individual exports within a groupage load, this does not negate the need for each individual consignment to have cleared the relevant requirements for those goods to be exported. This means that each individual consignment will need to have met both the 'core' model requirements, and where goods within a groupage load are subject to additional requirements, these will also need to be met.

The clearance of the entire groupage load is dependent on this, and therefore traders, intermediaries, and hauliers will need to ensure that the relevant declarations, permissions, and where necessary, paperwork, is in place to ensure groupage loads are not subject to delays or compliance action due to customs or other requirements not being met. The core export requirements are detailed in SECTION 4.1 and the key export additional requirements are detailed SECTION 4.2.

There is also further information about export groupage loads relating to Defra commodities later in this document.

4.1.4 UK Safety & Security Declarations

All exports will require a Safety and Security (S&S) declaration from January 2021.

The UK's approach to S&S is underpinned by the World Customs Organisation's (WCO) SAFE framework, which requires the pre-arrival or pre-departure information and risking of all consignments entering or exiting a territory. It protects the UK against potential threats such as terrorism and the trade from illicit goods such as guns and drugs while facilitating the movement of legitimate trade into or out of the UK.

Carriers have the legal responsibility to ensure that the UK customs authority is provided with prearrival or pre-departure information. The requirement for S&S information on export can be fulfilled via a combined fiscal and S&S export declaration. Where an export declaration is not submitted pre-departure, a **standalone exit summary declaration** may be needed.

The data required for an exit summary declaration includes consignor, consignee, a description of the goods, routing (country by country), location of goods and customs office of departure. Declarants are able to amend a safety and security declaration after the initial submission if certain information (e.g. ferry company used, or time of arrival) changes up until the point of customs clearance. However, it is important to note that the declaration must be submitted with the most accurate information available at the time of submission.

For accompanied goods, the haulier will be told if the goods need to be presented to a UK Customs Office, and then whether there is permission to progress onwards.

The UK Government reserves the right to conduct checks for prohibited and restricted items at the port of departure.

Transport Options

The way the goods are transported impacts on how far in advance of leaving the UK custom control S&S information must be provided. S&S information must be submitted a specific number of hours in advance of the goods leaving a UK port. Declarants are able to amend a safety and security declaration after the initial submission if certain information (e.g. ferry company used, or time of arrival) changes up until the point of customs clearance. However, it is important to note that the declaration must be submitted with the most accurate information available at the time of submission.



Requirements

An EORI number

To lodge a standalone exit summary declaration on CHIEF will require a CHIEF badge.

Systems

For joint exit summary declarations and customs export declarations, or standalone exit summary declarations, the submission is made on CHIEF/CDS and data is shared with the UKS&S system, 'S&S GB'.

There will still be the option to submit declarations through CSP systems/third party software providers.

4.1.5 Export Facilitations

Transit

The UK has successfully negotiated membership of the Common Transit Convention (CTC). CTC is a facilitation that may provide benefits to traders by allowing some customs processes to be done away from the border. Traders will only have to make customs declarations and pay import duties when the goods arrive at their final destination. Safety and security requirements will still need to be met.

Office of transit processes only occur on entry to GB and are not covered in this section. When exporting, traders will need to ensure they are familiar with the office of transit process for the customs territory they are entering after leaving GB. Traders moving goods out of GB are therefore not required to use GVMS for transit processes. Please see SECTION 1.1.5 for details on the process for office of transit when moving goods into GB.

Starting Transit Movements

Before a movement can start, an export declaration will need to be submitted as well as a transit declaration. Completing a transit declaration requires: the details of the planned journey for the goods, the guarantee reference number or details of the guarantee waiver and the local reference number. The master reference number from the export declaration and safety and security declaration may also need to be included.

Locations

The most efficient way to start transit movements is to become registered as an authorised consignor, which enables movements to start at an exporter's own approved premises. Details on how to register to use premises to start transit movements can be found <https://www.gov.uk/guidance/apply-to-be-an-authorised-consignor-or-consignee>. Alternatively, goods can be taken to a government office of departure. Once the Customs Officer or consignor is content with the export and transit declaration and have conducted relevant checks, they will issue a Transit Accompanying Document. This must accompany goods throughout the movement.

Requirements

Traders exporting goods under transit need to provide a guarantee to cover any potential customs duties and import VAT. Businesses using transit should apply to be authorised to use Customs Comprehensive Guarantee (CCG) and once approved, obtain a guarantee from a bank or financial institution.

Systems

To lodge a transit declaration the exporter or their agent will need access to the [New Computerised Transit System \(NCTS\)](https://www.gov.uk/guidance/using-the-new-computerised-transit-system-to-move-goods-across-the-eu-and-efta-countries). <https://www.gov.uk/guidance/using-the-new-computerised-transit-system-to-move-goods-across-the-eu-and-efta-countries>

Other Export Facilitations

HMRC offer a range of customs authorisations and facilitations that make trading across borders quicker, cheaper and easier for businesses.

Exporters can make a single export declaration that effectively combines customs and safety and security data. This must be made before the goods are exported.

Exporters may submit export declarations through HMRC's [National Export System](https://www.gov.uk/government/publications/new-export-system-nes-how-to-apply-for-and-use-the-online-form) <https://www.gov.uk/government/publications/new-export-system-nes-how-to-apply-for-and-use-the-online-form>. One route allows exporters to make declarations themselves without the need for an agent or commercial software.

Under **Customs Supervised Exports (CSE)** and **Designated Export Places (DEP)** (which are located outside of an airport or port) business premises can be authorised to consolidate and clear goods inland prior to the removal of goods to the point of departure. Under normal export procedures they would be required to re-present the goods at the UK Border. CSE typically facilitates certain airport traffic or high-volume movers.

For exports through RoRo locations, exporters will be required make a declaration and wait for permission to proceed before moving to the location of exit, to minimise the risk of congestion at ports. Checks on strategic exports (e.g. goods with potential military applications) will continue to take place at the border.

Exporters can be authorised for **simplified export declaration processes** which can allow them to make a simplified export declaration or an [entry in the declarant's records](https://www.gov.uk/guidance/making-an-export-declaration-in-your-records) (EIDR) <https://www.gov.uk/guidance/making-an-export-declaration-in-your-records> followed by a supplementary export declaration. If a simplified export declaration has been made and the goods are of low weight or value nothing further is required. In many cases, an exit summary declaration will still be required.

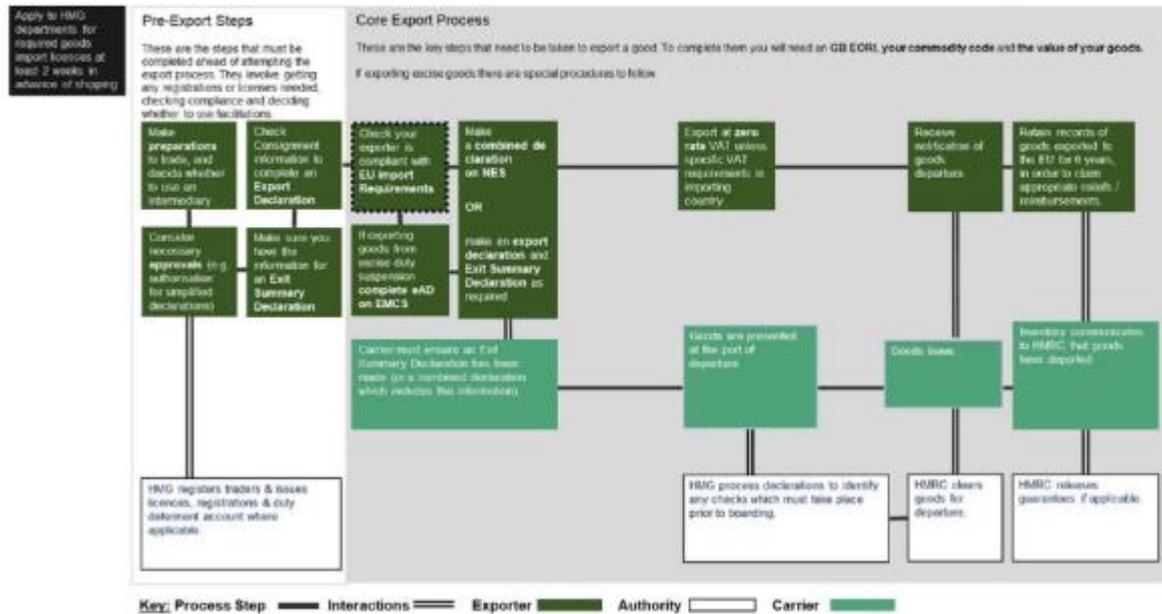
4.1.6 Non-Freight Exports

[SECTION DELETED – Page 129]

<https://www.gov.uk/government/publications/the-border-operating-model>

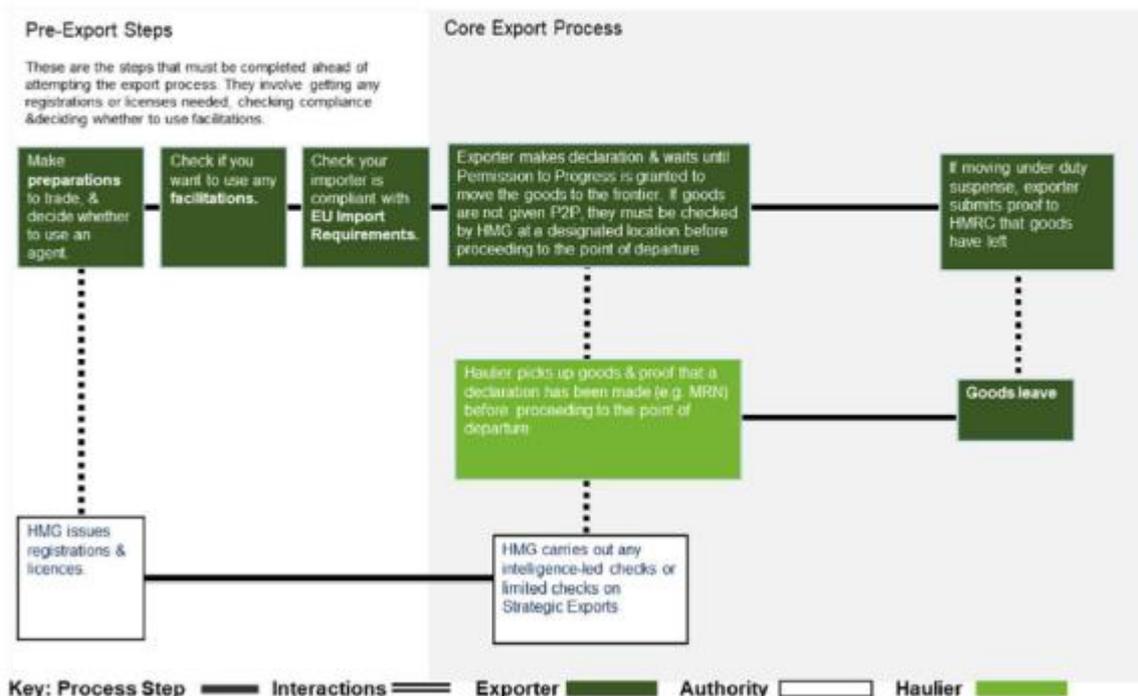
Exporting through locations with Inventory Linked Systems (or ports with existing systems from January to July 2021)

This diagram summarises the core export process at ports with inventory linked systems, or those with existing systems from Jan to July 2021.



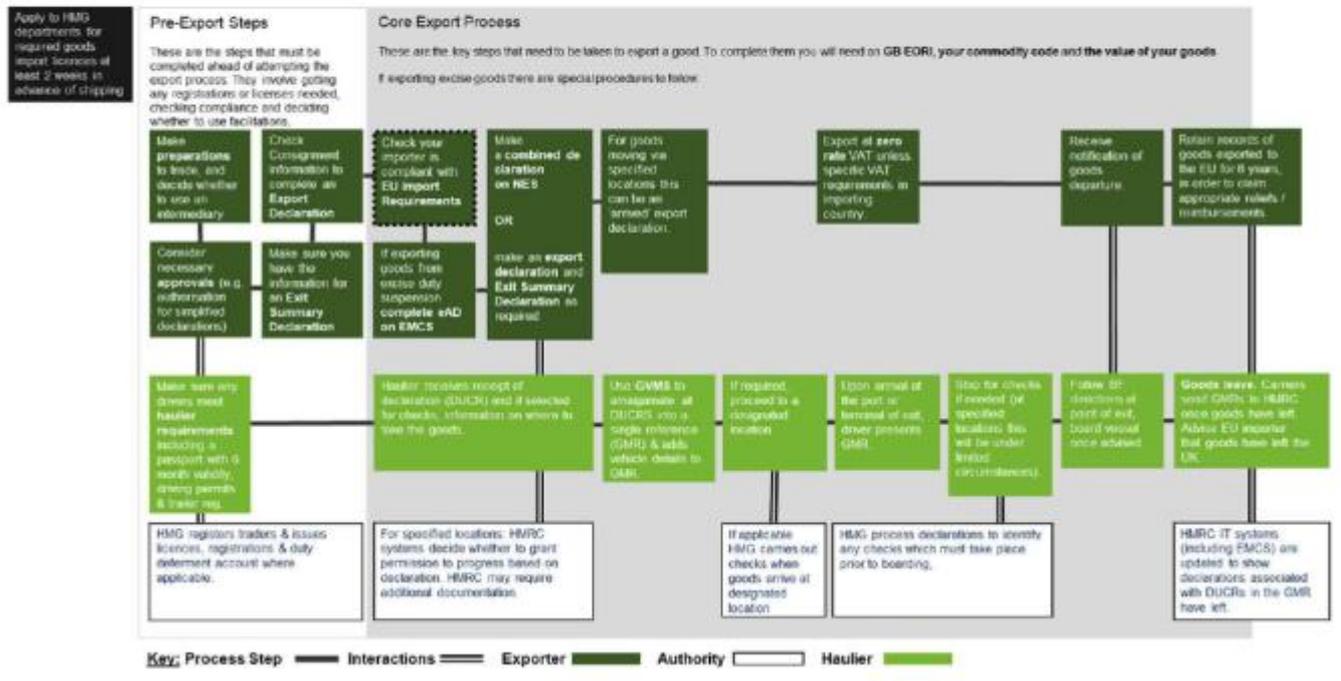
Exporting through locations without Customs Control Systems (January to July 2021)

This diagram summarises the core export process at ports with no customs control system, from January 2021 to July 2021.



Exporting through border locations with Pre-lodgement Systems (July 2021 Onwards)

This diagram summarises the core export process at ports with pre-lodgement facilities, from July 2021.



4.1.7 The Smart Freight System

When the transition period ends, it is expected that the EU will implement full import controls on goods moving from GB to the EU.

This means that Heavy Goods Vehicle (HGV) drivers will need to have evidence that EU import requirements have been met for the goods they are transporting. These include customs or transit declarations and any other commodity-specific approvals such as Export Health Certificates.

This will be true regardless of the outcome of negotiations and whether the UK and the EU conclude a Free Trade Agreement.

While in most instances it is the responsibility of the trader to provide the necessary documentation to the HGV driver, it is the driver who must carry and present this when requested.

HGV drivers without the correct documentation risk being stopped from boarding services departing the UK or on arrival at the EU port, fined, or sent back to the UK. This could also lead to significant queues and delays on the roads approaching ports in the UK if a high volume of HGVs do not have the correct documentation.

As part of plans to help hauliers and HGV drivers understand if they are carrying the right documentation, the UK Government is developing new technology, known as the Smart Freight Service (SFS), for the Roll on Roll off (RORO) Freight Industry.

For the end of the Transition Period the service would be introduced for RoRo freight travelling from the UK to the EU and would help ensure that only vehicles carrying the correct documentation for Member State border controls travel to ports.

We anticipate that the SFS would include a web-based portal that provides support to the wider Border Industry, by signposting information related to exporting goods from the GB to the EU. The web portal would require that details of the HGV being used to transport goods to a particular port are submitted in advance of the journey commencing.

These details would be individually submitted for every HGV leaving Great Britain, and could include the Vehicle Registration Number (VRN) as well as the destination and time/date of travel details for the consignment(s), and a declaration that the appropriate documentation required at the ports are in place and carried with the vehicle.

We anticipate that haulage firms could submit these details, or alternatively staff within the haulage company or the trader could use the web-portal on their behalf.

If deployed, further information regarding the type of data to be submitted to the web portal will be provided as part of UK Government guidance to industry in future.

Where an HGV was deemed 'border ready' (in other words, carrying the necessary documentation) the web portal would tell the user that the vehicle could travel to the port, while HGVs that are not border ready would be advised not to travel until the missing documentation had been provided by the exporter. This would help HGV drivers become ready and reduce disruption at GB and EU ports.

In addition, provision of the data in the web portal could help the relevant authorities know that consignments on an HGV have been declared as border ready and thus more likely to get across the GB/EU border.

The UK Government, working with the Kent Resilience Forum, is also exploring making the use of the SFS enforceable in Kent.

The SFS could, potentially, be utilised as part of the Operation Brock traffic management plans for the end of the Transition Period. One option could be to fine HGV drivers in Kent who had not used the SFS, or who had travelled in contravention of advice from SFS not to travel to the port.

The UK Government is planning to consult on the use of the Smart Freight Service in Kent this summer, and we would encourage the border and haulage industry to participate in it.

For the longer term, HMG is looking at how systems required for different purposes but capture similar information can be aligned, to minimise data requests that are made on industry.

4.2 Exporting: Additional Requirements

4.2.1 Overview

Certain goods may require additional processes or may be subject to restrictions. This should be identified before exporting goods. This section describes the additional steps and checks users will face when exporting the following goods:

(4.2.2) Goods covered by International Conventions / Commitments

- Endangered Species of Wild Fauna and Flora (CITES)
- Rough diamonds (Kimberley)
- Temporary export of non-perishables (ATA Carnets)

(4.2.3) Goods subject to Sanitary and Phytosanitary Controls

- Animal products (Products of Animal Origin and Animal By-Products)
- Fish and fishery products
- High-Risk Food and Feed Not of Animal Origin (HRFNAO)
- Live animals and germinal products
- Equines
- Plants and Plant Products

(4.2.4) Goods with Specific Customs Requirements

- Excise goods

(4.2.5) Other Goods including Strategic Exports

- Bottled Water
- Drug precursors
- Explosives Precursors
- Firearms
- Market Surveillance
- Veterinary Medicines
- Waste
- Medicines, Medical Isotopes, Clinical Trial Supplies, Controlled Drugs, Substances of Human Origin
- Strategic Export Controls

[Pages 136 to 138 DELETED]

<https://www.gov.uk/government/publications/the-border-operating-model>

Temporary export of non-perishables (ATA Carnets)

From January 2021, the current process for **ATA Carnets** with convention countries outside the EU will apply to relevant imports and exports with the EU.

This means that from January 2021, ATA Carnets will be available to both businesses and individuals when temporarily moving goods between the UK and EU countries

The ATA Carnet is an international customs document that can be used by private travellers and businesses in over 70 different countries around the world. The Carnet allows non-perishable goods to be temporarily moved between countries without the payment of customs charges. An ATA Carnet is valid for one year from date of issue.

Using a Carnet

- Simplifies customs clearance of goods in exporting and importing countries by replacing customs documents that would normally be required.
- Provides a financial security for customs charges potentially due on the goods.
- Helps to overcome language barriers and having to complete unfamiliar customs forms.

Countries have their own rules about what goods can be brought in with an ATA Carnet, but it can be used for things like:

- Samples to show at trade fairs or sales meetings
- Publicity materials
- Recorded film and audio
- Equipment needed for work like laptops, cameras or sound equipment
- Goods for educational, scientific or cultural purposes
- Sports goods.

ATA Carnets do not exempt the holders from obtaining necessary export licenses or permits.

The current process for ATA Carnets with convention countries outside the EU will apply to relevant imports and exports with the EU at the end of the Transition Period. This means that from January 2021, ATA Carnets will become one of the options available to both businesses and individuals when temporarily moving goods between the UK and EU countries. Detailed guidance is available <https://www.gov.uk/guidance/apply-for-an-ata-carnet>

Transport options

Traders applying for a Carnet via the Chamber of Commerce are provided with guidance and directed to the HMRC imports/exports helpline. The helpline will provide the trader with a contact number for a customs office at the port or airport to check if an officer will be available to physically wet stamp their Carnet. HMRC will advise traders of alternative arrangements if necessary.

If the goods are moved/carried in their baggage, they should be presented to a customs official in the red channel.

Requirements

The ATA Carnet holder must make sure that:

- The Carnet is presented to customs for endorsement each time the goods enter or leave a customs territory. This is currently a manual, paper-based process.
- They present the Carnet and the goods when requested by customs.

Systems

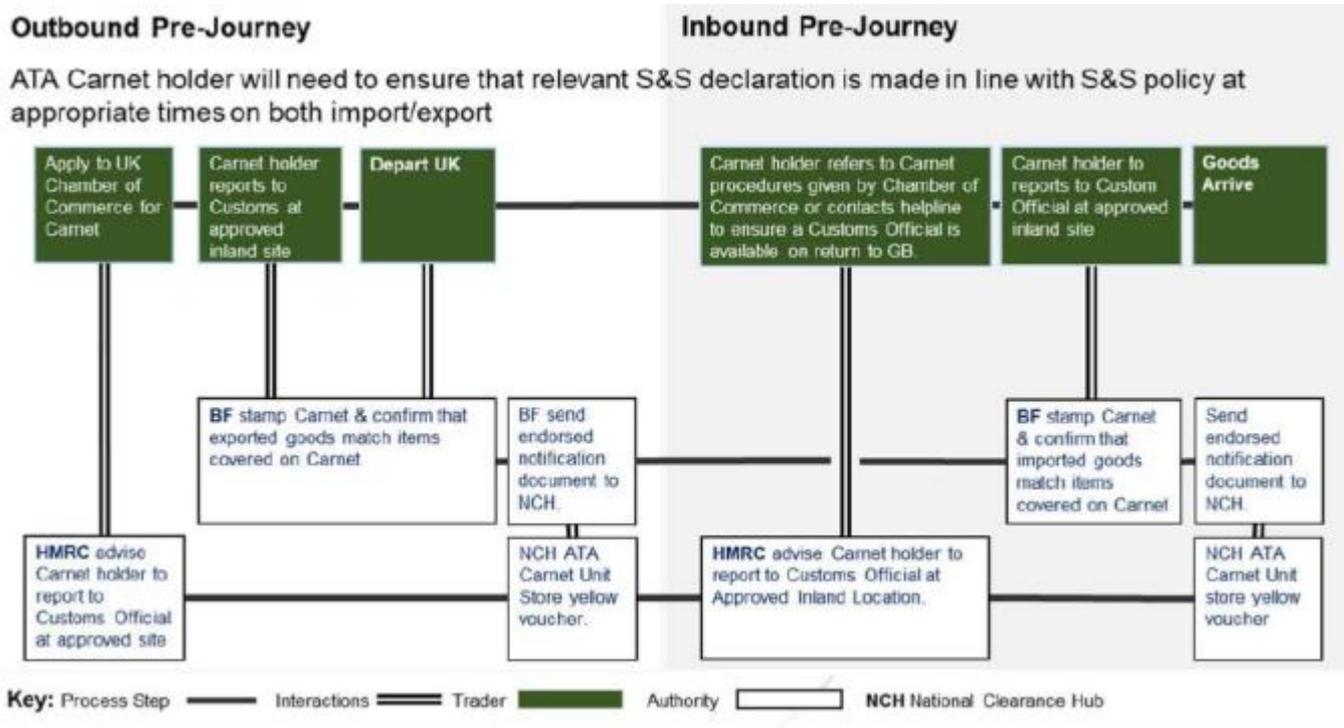
Traders (both existing and new users) need to apply for a Carnet online using the London Chamber of Commerce & Industry eATA Carnet system <https://new.ecarnet.co.uk/Lccicarnet/Index> or by post.

For more information, traders can contact:

National ATA Carnet Unit
Ralli Quays, 3 Stanley Street, Salford, M60 9LA
Telephone: 0300 322 7064
Email: atacarnetunit@hmrc.gov.uk

The London Chamber of Commerce and Industry
33 Queen Street, London, EC4R 1AP
Telephone: +44 (0)207 248 4444 or +44 (0)207 203 1856
Website: London Chamber of Commerce and Industry <https://www.londonchamber.co.uk/>

Process Map: Temporary Exports from GB



4.2.3 Goods Subject to Sanitary and Phytosanitary Controls

Key definitions for traders

These controls will introduce a number of new processes and procedures which will apply to the import of Animal Products, Fish, Shellfish and their Products, Live Animals and Plants and Plant Products.

These controls include the requirements for:

- Import pre-notifications
- Health certification (such as an Export Health Certificate or Phytosanitary Certificate)
- Documentary, identity and physical checks at the border
- Entry via a Border Control Post (BCP)

[SECTIONS DELETED - PAGES 142 to 174]

<https://www.gov.uk/government/publications/the-border-operating-model>

Strategic Export Controls

From 1 January 2021, a licence will be required to export to the EU all strategic exports that currently move licence-free.

Any licences issued by the UK will still be valid for export from the UK. However, licences issued by the UK will no longer be valid for exports from the EU, and licences issued by EU Member States will no longer be valid for export from the UK.

Strategic export controls refer to the export of military and dual-use goods i.e. those usable for both civilian and military purposes, including in connection with weapons of mass destruction (WMD); firearms; radioactive sources; and goods controlled because of potential use in capital punishment and torture.

[Rest of page 175 & 176 DELETED]

<https://www.gov.uk/government/publications/the-border-operating-model>

SUPPLEMENTARY INFORMATION

Roles and Responsibilities

This section describes the roles of key government and related organisations in managing the Border with the EU, and a summary of the key border related systems managed by each organisation / department. The Border and Protocol Delivery Group works with broad range of Departments to ensure there is an effective border.

Devolved Administrations (DA) - Import and export controls are generally reserved, but the areas of food safety, the protection of human, animal and plant health, and the environment, as well as transport, policing, and others, are devolved. The Devolved Administrations therefore implement various provisions in these areas in Scotland and Wales. There is ongoing liaison with the DA's where this will be clarified further.

[REST OF SECTION DELETED – Pages 177 to 180]

<https://www.gov.uk/government/publications/the-border-operating-model>

Glossary

Authorised Consignor / Consignee	Authorised consignor/consignee status enables a trader to start/end movement of goods under transit at their own premises. To apply for authorised consignor status requires a customs comprehensive guarantee. To apply for authorised consignee status requires an approved temporary storage facility.
Authorised Economic Operator (AEO)	AEO status is an internationally recognised quality mark that provides quicker access to some simplified customs procedures and, in some cases, the right to fast-track shipments through some customs and safety and security procedures.
Carrier	A carrier is considered in this document to be an individual or commercial company that is legally authorised to transport cargo from one place to another. This includes the movement of goods by different modes of transport (land, rail, water or air).
CDS	The Customs Declaration Service (CDS) HMRC's new declaration platform.
CHIEF	The Customs Handling of Import and Export Freight (CHIEF) system processes declarations.
Commodity Code	Commodity codes classify goods for import and export. Knowing the correct commodity code for goods is required for filling in declarations and other paperwork. The Trade Tariff Tool can be used to find commodity codes.
Common Transit Convention (CTC)	The CTC is used for moving goods between the EU member states, the EFTA countries (Iceland, Norway, Liechtenstein and Switzerland) as well as Turkey, Macedonia and Serbia. The UK is set to remain in the Common Transit Convention (CTC) after Brexit, ensuring simplified cross-border trade for UK businesses exporting their goods.
Community System Providers (CSPs)	Community Systems Providers (CSPs) are commercial entities that directly interface with HMRC frontier systems including Customs Handling Import & Export Freight (CHIEF). A list of commercial contacts for CSPs can be found here .
Core Export Process	The core export process refers to the minimum requirements for moving all goods from the UK into the EU from July 2021 onwards, assuming an Australia style future relationship.
Core Import Process	The core import process refers to the minimum requirements for moving all goods into the UK from the EU from July 2021 onwards, assuming an Australia style future relationship.
Customs Comprehensive Guarantee (CCG)	A Customs Comprehensive Guarantee is a type of guarantee that can be used to cover multiple customs debts arising from one or more customs procedures. In order to use a CCG, a business needs to be authorised by HMRC and provide a guarantee, generally in the form of an undertaking from an approved financial institution. More information can be found here .
Customs intermediary	Most traders hire a person or business to deal with customs on their behalf. Options for intermediaries include: freight forwarders,

	customs agents, brokers or fast parcel operators. More information can be found here and a list of customs agents can be found here .
Declarant	The declarant is the person with responsibility for the import. They must ensure the goods are legitimate, correctly valued and declared upon import.
Duty deferment	Duty deferment allows the payment of charges due to be deferred. This includes for import VAT, customs duties, excise duties and some other charges. More information is available here .
EORI number	An Economic Operators Registration and Identification number is required for all businesses moving goods into or out of the UK. Further information, including a link to apply for an EORI number is available here .
Exporter	The exporter is the business responsible for exporting goods from the UK.
Haulier	A haulier is considered in this document to be a person or company employed in the transport of goods or materials by road.
Importer	The importer is the business responsible for importing goods into the UK.
INCO terms	International Commercial Terms, published by the International Chamber of Commerce, are used to define the legal responsibilities on the buyer and seller in international transactions.
Postponed VAT accounting	Businesses registered for VAT in the UK are able to account for import VAT on their VAT Return. This means accounting for import VAT on the VAT Return instead of paying when the goods arrive at the UK border.
Pre-lodgement model	An alternative for ports that may not have the space and infrastructure to operate temporary storage. Border locations receiving goods that are moving into the UK from the EU will be able to choose to use a pre-lodgement model, where goods arriving will be required to have submitted a customs declaration in advance of boarding on the EU side. HMRC are developing a new IT platform to support the pre-lodgement model. However, its use will not be mandatory and the choice between using a Temporary Storage and a pre-lodgement model will be a commercial decision for operators.
Safety & Security (S&S) Declarations	Also known as an Entry Summary Declaration when importing into the UK and an Exit Summary Declaration when exporting to the EU, S&S declarations provide advanced data on consignments to customs authorities for risk analysis.
Temporary Storage	Temporary storage is when goods imported from outside the UK are temporarily stored under customs control before they are placed under a special procedure, released to free circulation or exported outside the UK.
Trade Tariff Tool	The Trade Tariff Tool can be used to look up commodity codes, duty and VAT rates.

The Border with the European Union

Annex A: EU Export Requirements

I am a UK importer – what do I need to know about the supply chains for getting my goods out of the EU and imported into the UK?

Exporting through Ro-Ro Ports

Step 1 – Who can export goods from the EU, and do they need to register?

Following the end of the transition period, UK registered businesses cannot act as the EU exporter, even if they have an EU VAT number. A UK business will need an EU registered company to act as an exporter or as a representative for them in order to export goods from the EU.

The exporter has to be established in the EU and involved in the operation (so could be a freight forwarder or carrier etc).

Every EU business exporting goods will need to have an Economic Operator's Registration and Identification (EORI) number from a customs authority in the EU. After the transition period, only EORI numbers issued by an EU member state will be acceptable in the EU.

Exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. A business can apply for an EORI number from customs authorities across the EU.

https://ec.europa.eu/taxation_customs/national-customs-websites_en

Step 2 – Should I agree trading terms and conditions with the EU exporter or their agent in advance?

The UK importer and EU exporter should agree terms and conditions so that the responsibility for tariffs, duties and border formalities is clear.

The International Chambers of Commerce create and publish a standard set of trading terms and conditions for traders who are buying, selling, transporting, and clearing goods. It is important to determine which party will be responsible for any consequences of customs checks, and who will be financially responsible in case of any issues.

<https://iccwbo.org/resources-for-business/incoterms-rules/incoterms-2020/>

Step 3 – If I am importing controlled, restricted or prohibited goods, what do I need to do to prepare my goods for export from the EU?

Certificates or licenses will be required to export certain goods and types of products. This includes food and feed, live animals, endangered species, dual-use goods, drugs and chemicals. Certificates will need to be applied for at least two weeks in advance (time limits may vary between EU Member States).

UK Authorities will need to be pre-notified through the UK's Import of products, animals, food and feed system (IPAFFS) about the arrival of some goods. The relevant licences or certificates will need to accompany the goods.

As now, live animals and high-risk animal by-products entering the UK from the EU must be pre-notified. From April 2021 high risk food and feed products entering the UK must be pre-notified. For live animals, germplasm, and products of animal origin (POAO) subject to safeguarding measures the UK importer should supply the EU exporter / Official Veterinarian (OV) with the unique notification number (UNN) that is produced when the importer notifies the UK's Animal Plant Health Agency (APHA) about the import. The exporter must add the UNN to the commercial documentation or health certificate (if one is required).

Step 4 – Has the exporter prepared any necessary Export Health Certificates?

An export health certificate (EHC) is an official document that confirms an export meets the health requirements of the UK. The certificate must be signed by an EU official vet (OV). A completed EHC is required for each type of animal or animal product being exported from the EU to the UK. If a consignment includes a mix of products, a separate EHC will be required for each type of product.

The transporter of the goods must carry the necessary certificates and licenses so they can be presented at the border if requested.

Step 5 – Has the exporter or their agent submitted the customs declaration(s)?

The exporter or their agent must submit the customs declaration at an EU office of export, and produce one of the following documents:

- Export Accompanying Document (EAD) from which the Movement Reference Number (MRN) is generated – and which may also contain the data for the safety and security declaration. For goods under a certain value, an Exit Summary Declaration (EXS) is sufficient, and no EAD is needed.
- Transit Accompanying Document (TAD) / Movement Reference Number (MRN)
- A combined Transit (Security) Accompanying Document (TSAD) / Movement Reference Number (MRN) (this option may not be available in some Member States for a few years)

If there is no customs declaration, there is a requirement to confirm that a separate Exit Summary Declaration (EXS) has been lodged into the Member State Export Control System (ECS).

The export accompanying document (EAD) produced will contain the movement reference number (MRN) that the haulier should present at the EU border. The MRN is a number and a bar code.

The customs declaration should be submitted by the exporter or their agent into the Member States customs system.

If a merged customs and safety and security declaration has not been submitted a separate EXS must be provided by the carrier of the export or their representative.

Step 6 – Am I moving goods subject to excise duty?

The Export Accompanying Document (EAD) covers the export from the EU into the UK, but if the goods are subject to excise duty (alcohol, tobacco, oils) and are moving in duty suspension, they will move to the EU border on the electronic accompanying document (e-AD).

The process below sets out how excise goods circulate between Member States:

- The eAD is validated in the Member State of dispatch. A European register of operators (SEED) is used to check the excise numbers of the consignor and consignee.
- The eAD is electronically transmitted by the Member State of dispatch to the Member State of destination.
- The Member State of destination forwards the eAD to the consignee
- The consignee submits a "report of receipt" once he/she has received the excise goods. This report should mention any anomalies, such as shortages or excesses in the consignment.
- The report of receipt is sent to the consignor who can then discharge the movement and recover the financial guarantees they had to make for the excise products.

The movement of excise goods under duty suspension is monitored on a computerised system, the Excise Movement and Control System (EMCS). Detail about this system is available at: https://ec.europa.eu/taxation_customs/business/excise-duties-alcohol-tobacco-energy/excisemovement-control-system_en

For exporting excise goods to the UK, the duty suspended movement will end at the EU border and the movement will become an export to the UK, using the EAD only.

The eAD is validated in the EU country of export, detailing 'Export to non-EU country', and the eAD is mentioned in the customs declaration for export along with the Administrative Reference Code (ARC) number (more information on this below). The eAD is in force until the goods leave the EU: the eAD is automatically released when the Export Control System (ECS) message is sent on the export customs declaration.

The ARC system

https://ec.europa.eu/taxation_customs/dds2/arc/arc_home.jsp

ARC is the service available to Economic Operators and Member States officials that shows the state of EMCS (Excise Movement Control System) international movements through the Europa website.

It is sufficient to enter an ARC (Administrative Reference Code) to get the state of the corresponding EMCS movement.

Step 7 – has the exporter provided the haulage company / driver with all the necessary documentation prior to them setting off for the EU border?

The EU exporter or their agent must make sure that they provide the following documents and / or data to accompany the consignments, to be presented at check-in at the EU border:

- the original, wet signed, EHC, if one is needed;
- Any CITES (endangered species) documentation required;
- one of the 3 Movement Reference Numbers (a barcode):
- Export Accompanying Document (EAD) from which the Movement Reference Number (MRN) is generated – and which may also contain the data for the safety & security declaration.
- Transit Accompanying Document (TAD) / Movement Reference Number (MRN)
- A combined Transit (Security) Accompanying Document (TSAD) / Movement Reference Number (MRN) (this option may not be available in some Member States for a few years)

If there is no customs declaration, there is a requirement to confirm that a separate Exit Summary Declaration (EXS) has been lodged into the Member State Export Control System (ECS).

Step 8 – The exporter has contacted me to say that my goods are being selected for a control at the border – what does this mean?

Once an export declaration and associated data has been submitted to the administrations, the various authorities in the Member States will risk assess that data – and they may select the consignment so they can check the documents and / or the goods. Documentation for CITES specimens require 100%

checks at the border, relevant documentation must be presented to Border Officials on leaving the EU and on entering the UK.

Step 9 – The exporter will want to zero rate the supply for export (VAT)

Evidence of export is one of the proofs that can be provided in order to zero rate the supply of goods for VAT in an exporter's records.

Crossing the border without the correct customs declarations means that the person responsible for the goods will have to pay VAT both in the EU territory and the UK, in addition to a possible customs penalty at the border.

EU Ports / Terminal Requirements

RoRo Ports - France

The SI Brexit system

The SI Brexit system is designed to prioritise fluidity of freight in and out of France.

The SI Brexit system is an interface between the carriers at French Ports and the Eurotunnel terminals and the French customs declaration service.

- The “envelope” function within SI Brexit allows traders and hauliers to consolidate multiple consignments under a single “declaration” and allow the haulier to present one single MRN.
- The trader, agent or haulier downloads the application either from the douanes website (link below) or via the operator. The barcodes of the MRNs / barcodes are scanned and paired with the data from the number plate of the truck. This paired data is sent to the Customs DELTA or Transit NSTI systems for risk analysis and clearance.
- The number plate is scanned at the port to determine routing (green for goods in transit or those with an EAD that do not need to be inspected, orange for those with goods to be inspected).

After boarding, the notification of exit is sent automatically. More information can be found at:

<https://www.douane.gouv.fr/fiche/entreprises-preparez-vous-au-brexit>

<https://www.douane.gouv.fr/dossier/french-customs-business>

https://www.douane.gouv.fr/sites/default/files/uploads/files/Brexit/Other_languages/customsguidelines-preparing-for-brexit-january-2020.pdf

RoRo Ports - The Netherlands

The Portbase system

Pre-notification required

After the end of the transition period, the pre-notification of customs documents via the Port Community System of Portbase will become mandatory at all RoRo ferry terminals in the Netherlands.

If this pre-notification is not done the transporter will not be granted permission to board.

This pre-notification can be done as an exporter or importer, but the forwarder, customs agent or transporter can do this as well.

Register to use the Portbase system

Importers, exporters and their customs agent or transporter will need to register for the Portbase system in order to submit the pre-notification of import and export declarations. Traders need to make clear that agreements are in place for this and register for the required Portbase services.

Exporters can register via the Portbase website at <https://www.portbase.com/en/services/notification-export-documentation/>

A step by step guide on how to submit Notification for Export Documentation can be found at <https://support.portbase.com/en/services/notification-export-documentation/>

Please note: Without a digitally pre-notified customs document, your cargo will come to a standstill at the terminal. To prevent this, the transporter can use Portbase to verify beforehand whether the terminal has all the advance information. For export (cargo from the Netherlands to the United Kingdom), this can be done via the Portbase service 'Track & Trace Export' - <https://www.portbase.com/en/services/track-trace-export/>
Further information on Portbase can be found at <https://www.portbase.com/en/>

RoRo Ports - Belgium

Rx Seaport (for Zeebrugge)

RX SeaPort is a digital system that joins up the data submitted and required by all parties at the Port of Zeebrugge. The data is registered for imports and exports through their e-Desk. This can be done manually, through a linked data connection or through customs software.

Drivers will not be allowed to proceed to the Zeebrugge Terminal if customs declarations have not been pre-notified through the e-Desk of the RX Seaport system. Information on preregistration of customs data via the e-Desk can be found at <https://rxseaport.eu/en/our-services/>

Further information on exporting using RX Seaport can be found at <https://rxseaport.eu/en/export-wizard/>

Rx Seaport (for Antwerp)

The pre-notification of customs documents in Antwerp is done via the Port Community system of C-point. This pre-notification can be lodged by the exporter, the forwarder, customs agent or the transport company are able to submit a pre-notification.

For this an account is needed on C-point. Customs agents often link their customs software to this platform in order to automate this flow.

Information on customs procedures at Antwerp can be found at [https://www.cpoint.be/en/services?search\[service_category\]\[0\]=Customs](https://www.cpoint.be/en/services?search[service_category][0]=Customs)

Additional information can be found at <https://www.nxtport.com/>

RoRo Ports - Spain

Teleport 2.0

Ports in the South of Spain, such as Algeciras Port Authority, use the integrated technology platform Teleport 2.0. A similar integrated IT system will soon be rolled out to the northern ports of Santander and Bilbao.

Teleport 2.0 aims to obtain a seamless integration of the port throughout the logistic chain. The system will support all the services encompassed by the logistics chain and make them available to the port logistics community, including integrated services for the vessel's management, services for notification of dangerous goods and export declarations, and integrated service for cargo trucks.

The information service element of Teleport 2.0 will provide complete traceability to importers and exporters of the cargo throughout the logistics chain, and those who register can trace their goods via the online e-service.

<http://www.tti.algeciras.com/en/e-service/>

More information on teleport 2.0 can be found at <https://innovacion.apba.es/en/teleport-2-0/>

More information on imports and exports in Spain can be found at https://www.agenciatributaria.es/AEAT.internet/Inicio/La_Agencia_Tributaria/Aduanas_e_Impuestos_Especiales/_Presentacion/Procedimientos_y_gestiones_en_la_Aduana/_EMPRESAS_Y_PROFESIONALES/Entrada_y_salida_de_mercancias/Entrada_y_salida_de_mercancias.shtml

RoRo Ports – Ireland

Automated Entry Processing AEP

All forms of customs declaration for export from Ireland must be lodged electronically through the AEP system.

The AEP system handles the validation, processing, duty accounting and clearance of customs declarations. The system also checks the data format, validations and prohibitions and restrictions, and verifies that sufficient credit is available in a trader's account before clearing the declaration and allowing release of the good.

You will find further information about AEP in the AEP Trader Guide and Appendices on the Revenue website [Customs Electronic Systems](#).

Pre-approval for DTI

Any trader who wishes to make an export declaration themselves must first be pre-approved by the AEP Accounts Unit for what is known as Direct Trader Input (DTI). DTI users communicate with the

AEP System via Revenue's On-Line Service (ROS) and require a digital certificate obtainable form ROS.

The AEP System operates on an almost 24 hour basis.

- Further details on how to apply for the DTI facility can be found at <https://www.revenue.ie/en/customs-traders-and-agents/customs-electronicssystemsaep/direct-trader-input.aspx>
- The AEP Trader Guide contains instructions for users of the AEP system. - <https://www.revenue.ie/en/customs-traders-and-agents/documents/electronic/aep-exporttrader-guide.pdf>
- A guide to Customs Export Procedures - <https://practicenet.ie/practicenet/businessguides/pdf-file/export-procedures-guide.pdf>

Pre-lodgement

An export declaration containing specific items relating to safety and security requirements must be lodged, via AEP, in advance of an export movement. The exact time of lodgement depends on the nature of the cargo and how the route of the export.

When your Single Administrative Document (SAD) has been accepted by the AEP system, you will be notified of the routing of your goods.

There are 3 different routings:

green (indicates that your goods have been cleared)

orange (indicates that your goods have been selected for a documentary check) and

red (indicates that your goods have been selected for a documentary check and a physical examination).

The Border with the European Union

Annex B: EU Import Requirements

I am a UK exporter – what do I need to know about the steps the EU importer needs to take?

[Importing⁴] GB to EU via RoRo Ports

Step 1 – Does the EU importer need to be registered?

Every business importing goods into the EU will need to have an Economic Operator's Registration and Identification (EORI) number from a customs authority in the EU. After the transition period only EORI numbers issued by an EU Member State will be acceptable in the EU.

Importers will need to have an EU EORI number even if they use a forwarder or customs agent for import declarations.

A business can apply for an EORI number from customs authorities across the EU.
https://ec.europa.eu/taxation_customs/national-customs-websites_en

Step 2 – Should I agree trading terms and conditions with the EU importer or their agent in advance?

The UK exporter and EU importer should agree terms and conditions so that the responsibility for tariffs, duties and border formalities is clear.

The International Chambers of Commerce create and publish a standard set of trading terms and conditions for traders who are buying, selling, transporting, and clearing goods. It is important to determine which party will be responsible for any consequences of customs checks, and who will be financially responsible in case of any issues.

<https://iccwbo.org/resources-for-business/incoterms-rules/incoterms-2020/>

Step 3 – If I am exporting controlled, restricted or prohibited goods, what do I need to do to prepare my goods for import into the EU?

Certificates or licenses will be required to import certain goods and types of products into the EU. This includes food and feed, live animals, endangered species, dual-use goods, drugs and chemicals. Certificates will need to be applied for at least two weeks in advance (time limits may vary between EU Member States).

EU Authorities will need to be pre-notified about the arrival of some goods and the relevant licences or certificates will need to accompany the goods.

High risk food and feed products entering the EU must be pre-notified. High-risk food not of animal origin (FNAO) does not have to be pre-notified but may be subject to additional checks. A consignment of live animals or animal products can only enter the EU if it has satisfactorily undergone the specific checks and a Common Health Entry Document (CHED) is issued from the TRACES-NT system (Trade Control and Expert System).

⁴ Should have said "Exporting"

The EU Border Control Point (BCP) will need to be notified that the consignment is arriving – this notification is done by using the TRACES-NT system. Check with the Commission guidance on BCPs for all the requirements including how much notice needs to be given. The business responsible for moving the goods should check that the BCP at the Port of EU entry accepts the goods being imported.

The link to the current locations and authorisations of BCPs in the EU27 is here
https://ec.europa.eu/food/animals/vet-border-control/bip-contacts_en

Endangered specimens listed in the Convention on International Trade in Endangered Species or Wild Fauna and Flora (CITES) must move via a CITES designated Point of Exit, a list of these can be found here :
<https://www.gov.uk/guidance/trading-cites-listed-species-through-uk-portsand-airports-after-brexite>

Step 4 – If I am exporting animals or animal product, what do I need to do to prepare my goods for their import into the EU?

An Export Health Certificate (EHC) will be required, this is an official document that confirms an export meets the health requirements of the UK. The certificate must be signed by an official veterinarian (OV) of the competent authority in the exporting country (UK). A completed EHC is required for each type of animal or animal product being exported from the UK to the EU. If a consignment includes a mix of products, a separate EHC will be required for each type of product. If the specimen is covered by CITES, you will need to arrange the appropriate documentation. Check here for guidance:
<https://www.gov.uk/guidance/cites-imports-andexports>

The transporter of the goods must carry the necessary certificates and licenses so they can be presented at the border if requested.

Step 5 – Has the EU importer (or their agent) pre-logged the customs import declaration(s) or entered the transit movement onto the New Computerised Transit System (NCTS) and completed the relevant safety & security (Entry Summary Declaration – ENS) entry on the Import Control System?

All goods being imported into the EU will need to have pre-logged a national import customs declaration into the EU Member States' systems, or a transit entry into the EU New Computerised Transit System (NCTS), both of which produce a Movement Reference Number (MRN).

The importer or their agent must submit the customs declaration into the Member State's customs system or into NCTS for transit movements, and that entry produces either:

- A customs declaration (import) document from which the MRN is generated
- A Transit Accompanying Document (TAD) which again generates the MRN
- A combined Transit (Security) Accompanying Document (TSAD) / MRN (this option may not be available in some Member States for a few years)

This pre-logged declaration produces the MRN for customs declarations or transit movement. It is needed by the haulier to present at the UK border. It is a number and a bar code.

A separate safety and security / entry summary declaration (ENS) must also have been entered onto a Member States' Import Control System (ICS).

Step 6 – What is the procedure if I am moving goods subject to excise duty?

The e-AD (electronic Administrative Document) covers the movement of excise goods in the EU only and allows them to move within the EU27 in duty suspension.

The goods will have to first be imported from the UK into the EU. When importing excise products, an EU Import Declaration will be required and excise and other duties will need to be paid.

Once the goods cross the border into the EU, if they are subject to excise duty (alcohol, tobacco, oils) and are moving in duty suspension, they will move across the EU on the electronic accompanying document (e-AD).

The process below sets out how excise goods circulate between Member States.

- The eAD is validated in the Member State of dispatch. A European register of operators (SEED) is used to check the excise numbers of the consignor and consignee.
- The eAD is electronically transmitted by the Member State of dispatch to the Member State of destination.
- The Member State of destination forwards the eAD to the consignee
- The consignee submits a "report of receipt" once he/she has received the excise goods. This report should mention any anomalies, such as shortages or excesses in the consignment.
- The report of receipt is sent to the consignor who can then discharge the movement and recover the financial guarantees they had to make for the excise products.

The movement of excise goods under duty suspension is monitored on a computerised system, the Excise Movement and Control System (EMCS). Detail about this system is available at: https://ec.europa.eu/taxation_customs/business/excise-duties-alcohol-tobacco-energy/excisemovement-control-system_en

The ARC system

https://ec.europa.eu/taxation_customs/dds2/arc/arc_home.jsp

ARC is the service available to Economic Operators and Member States officials that shows the state of EMCS (Excise Movement Control System) international movements through the Europa website.

It is sufficient to enter an ARC (Administrative Reference Code) to get the state of the corresponding EMCS movement.

Step 7 – The importer (or their agent) has contacted me to say that the goods are being selected for a check at the border – what does this mean?

Once an import declaration and associated data has been pre-lodged to the administrations, the various authorities in the Member States will risk assess that data – and they may select the consignment for a check on the documents and / or the goods.

The status of the pre-lodged declaration will change to “arrived” once the risk analysis has been performed by the administrations. A percentage of consignments will be selected inspection of the goods and/or paperwork.

Documentation for CITES specimens require 100% checks at the border, relevant documentation must be presented to Border Force on exiting the UK.

Step 8– The goods are going to a different country from the Port or terminal of arrival, can the importer clear them in the country of arrival and then move them?

The importer and exporter can agree to move the goods in the following ways:

Option 1:

A transit declaration issued in the UK and continues up to final destination (or to an agreed destination in EU) using the Common transit procedure.

Issuing a transit up to an EU border may not be an option because it would mean the truck would have to stop and getting the necessary guarantee in place and this could be an issue for some companies.

Option 2:

An EU pre-lodged transit declaration issued in by an EU company using the Union transit procedure

Option 3:

A pre-lodged import declaration issued in the country of arrival by an EU company (the EU company needs an authorisation from the country of arrival).

The barcode of the MRN for all of these options would have to be sent to the driver before crossing.

EU Ports / Terminal Requirements

RoRo Ports - France

The SI Brexit system

The SI Brexit system is designed to prioritise fluidity of freight in and out of France.

The SI Brexit system is an interface between the carriers at French Ports and the Eurotunnel terminals and the French customs declaration service.

- The “envelope” function within SI Brexit allows traders and hauliers to consolidate multiple consignments under a single “declaration” and allow the haulier to present one single MRN.
- The trader, agent or haulier downloads the application either from the Douanes website (link)⁵ or via the operator, and the barcodes of the MRNs are scanned, paired with the data from the number plate of the truck and the paired data is sent to the Customs DELTA or Transit NSTI systems for risk analysis and clearance.
- If the trader is using an electronic data interface (EDI), the data entry for all consignments will be automatically changed to “arrive” when the ferry or train sets off. A notification will be sent to the declarant for approval of advance declarations, and there will be a limited timeframe to approve this.
- If the trader is not using an EDI, they must wait for the message telling them that the ferry or shuttle has left the UK – and then manually validate the declaration to arrive, this is not automatic.
- The carriers will display information on the crossing that identifies trucks that are selected for checking on arrival in France.

More information can be found here:

<https://www.douane.gouv.fr/fiche/entreprises-preparez-vous-au-brexit>

<https://www.douane.gouv.fr/dossier/french-customs-business>

https://www.douane.gouv.fr/sites/default/files/uploads/files/Brexit/Other_languages/customsguidelines-preparing-for-brexit-january-2020.pdf

Further information on goods imported into the EU via France can be found at:

<https://www.brexit.gouv.fr/files/live/sites/brexit/files/contributed/Documents/SPS%20Controls%20for%20goods%20imported%20from%20the%20UK%20to%20the%20UE%20via%20France.pdf>

⁵ No link provided in original HMRC document

RoRo Ports - The Netherlands

The Portbase system

Pre-notification required

After the end of the transition period, the pre-notification of customs documents via the Port Community System of Portbase will become mandatory at all RoRo ferry terminals in the Netherlands. If this pre-notification is not done the transporter will not be granted permission to board.

This pre-notification can be done as an exporter or importer, but the forwarder, customs agent or transporter can do this as well.

Register to use the Portbase system

Importers, exporters and their customs agent or transporter will need to register for the Portbase system in order to submit the pre-notification of import and export declarations. Traders need to make clear that agreements are in place for this and register for the required Portbase services.

Importers can register via the Portbase website at <https://www.portbase.com/en/services/notification-import-documentation/>

A step by step guide on how to submit Notification for Import Documentation can be found at <https://support.portbase.com/en/services/notification-import-documentation-en/>

Please note: Without a digitally pre-notified customs document, your cargo will come to a standstill at the terminal. To prevent this, the transporter can use Portbase to verify beforehand whether the terminal has all the advance information. For import (cargo from the United Kingdom to the Netherlands), this can be done via the Portbase service 'Import Status' - <https://www.portbase.com/en/services/import-status/>

Further information on Portbase can be found at <https://www.portbase.com/en/>

RoRo Ports - Belgium

Rx Seaport (for Zeebrugge)

RX SeaPort is a digital system that joins up the data submitted and required by all parties at the Port of Zeebrugge. The data is registered for imports and exports through their e-Desk. This can be done manually, through a linked data connection or through customs software.

Drivers will not be allowed to proceed to the Zeebrugge Terminal if customs declarations have not been pre-notified through the e-Desk of the RX Seaport system. Information on preregistration of customs data via the e-Desk can be found at <https://rxseaport.eu/en/our-services/>

Further information on importing using RX Seaport can be found at <https://rxseaport.eu/en/import-wizard/>

Rx Seaport (for Antwerp)

The pre-notification of customs documents in Antwerp is done via the Port Community system of C-point. This pre-notification can be lodged by the exporter. Also, the forwarder, customs agent and transport company are able to submit a pre-notification.

For this an account is needed on C-point. Customs agents often link their customs software to this platform in order to automate this flow.

Information on customs procedures at Antwerp can be found at:

[https://www.c-point.be/en/services?search\[service_category\]\[0\]=Customs](https://www.c-point.be/en/services?search[service_category][0]=Customs)

Additional information can be found at <https://www.nxtport.com/>

RoRo Ports - Spain

Teleport 2.0

Ports in the South of Spain, such as Algeciras Port Authority, use the integrated technology platform Teleport 2.0. A similar integrated IT system will soon be rolled out to the northern ports of Santander and Bilbao.

Teleport 2.0 aims to obtain a seamless integration of the port throughout the logistic chain. The system will support all the services encompassed by the logistics chain and make them available to the port logistics community, including integrated services for the vessel's management, services for notification of dangerous goods and export declarations, and integrated service for cargo trucks.

The information service element of Teleport 2.0 will provide complete traceability to importers and exporters of the cargo throughout the logistics chain, and those who register can trace their goods via the online e-service - <http://www.tti.algeciras.com/en/e-service/>

More information on teleport 2.0 can be found at <https://innovacion.apba.es/en/teleport-2-0/>

More information on import and export in Spain can be found at:

https://www.agenciatributaria.es/AEAT.internet/Inicio/La_Agencia_Tributaria/Aduanas_e_Impuestos_Especiales/_Presentacion/Procedimientos_y_gestiones_en_la_Aduana/_EMPRESAS_Y_PROFESIONALES/Entrada_y_salida_de_mercancias/Entrada_y_salida_de_mercancias.shtml

RoRo Ports – Ireland

All forms of customs declaration for import to Ireland must be lodged electronically through the AEP system.

The AEP system handles the validation, processing, duty accounting and clearance of customs declarations. The system also checks the data format, validations and prohibitions and restrictions, and verifies that sufficient credit is available in a trader's account before clearing the declaration and allowing release of the good.

You will find further information about AEP in the AEP Trader Guide and Appendices on the Revenue website [Customs Electronic Systems](#).

In November 2020, Revenue will implement a new National Import system that will replace AEP for Imports only. Further information about the new Automated Import System (AIS) can be found at

Pre-approval for DTI

Any trader who wishes to make an import declaration themselves must first be pre-approved by the AEP Accounts Unit for what is known as Direct Trader Input (DTI). DTI users communicate with the AEP System via Revenue's On-Line Service (ROS) and require a digital certificate obtainable from ROS.

The AEP System operates on an almost 24 hour basis.

- Further details on how to apply for the DTI facility can be found at <https://www.revenue.ie/en/customs-traders-and-agents/customs-electronicssystem/aep/direct-trader-input.aspx>
- The AEP Trader Guide contains instructions for users of the AEP system. <https://www.revenue.ie/en/customs-traders-and-agents/documents/electronic/aep-exporttrader-guide.pdf>
- A guide to Customs Import Procedures - <https://www.revenue.ie/en/customs-traders-and-agents/documents/electronic/aep-import-trader-guide.pdf>

The Border with the European Union

Annex C: Controlled Goods List

Controlled Goods list – Imports

Excise goods	Including alcohol, hydrocarbon oils, tobacco, climate change levy and biofuels
Controlled drugs and Drug precursor chemicals	Specific drugs under licence only
Endangered species (CITES-listed endangered animals and plants or their products)	<p>The UK will continue to comply with the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES).</p> <p>To import or export CITES-listed specimens of endangered animal or plant species, checks of CITES permits will be required at the border.</p> <p>At the end of the transition period, CITES specimens will only be able to enter and exit the UK via specific designated points of entry/exit.</p>
Fish	<p>Catch certificates (and processing statements & storage documents id applicable) will need to be submitted in advance of importing fish into the UK. For imports a catch certificate will be needed for each:</p> <ul style="list-style-type: none"> - consignment - direct landing of fish or fishery products
Marketing Standards-Fertilisers	<p>Ammonium Nitrate</p> <ul style="list-style-type: none"> • for critical safety checks (a detonation resistance certificate must be sent not later than five days before the anticipated date of arrival of the material into GBT as required by 2003 Ammonium Nitrate Materials (High Nitrogen Content) Regulations GB)

Plants and Plant products entering via BCP	The highest risk plants for planting, where the biosecurity risk necessitates checks at the border, at existing BCPs.
Anti-personnel mines	Under licence issued for the exclusive purpose of mine detection, clearance and destruction training only
Explosives	Only those included in the list of classified and authorised explosives and under licence
Firearms	Under licence only, unless being exported as personal effects for hunting or sports shooting by a person authorised to possess the firearm
Fireworks	Storage of fireworks is controlled
Military goods	Under licence only
Nuclear materials	Under licence only, includes medical radioisotopes
Offensive weapons	Specific items under licence only
Realistic imitation firearms	Under licence issued for the exclusive purpose of historic events or as film props only
Torture equipment	Under licence issued for the exclusive purpose of public display in a museum in view of its historic interest only
Ozone depleting substances and HFCs	Imports and exports of ozone depleting substances (ODS) and hydrofluorocarbons (HFCs) are controlled under the Montreal Protocol (MP).
Rough diamonds	Only when accompanied by Kimberly Process certificate (additional UN requirement)
Anti-Dumping Duty, Countervailing Duty and tariff sanction goods	Including chemicals, plastics, rubber, paper, textiles, ceramics, glass, metals, electrical goods, vehicles, bicycles, some foods
Steel Safeguards	Tariff safeguards relating to the importation of steel and steel products
WMD Related goods	Goods subject to UK sanctions/ Specific goods subject to import licencing controls under UK sanctions e.g. Iran and North Korea

[HMRC Document Ends – originally 206 pages]