



Road Haulage Customs – what's in the pipeline?

Version 1

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The information provided by HMRC is currently incomplete, the following is a summary of the obligations HMRC have planned for road haulage operators (and traders) from the 29 March 2019 in the event of a Brexit No Deal. This is outlined in the HMRC Partnership Paper.

Operators also need to understand some of the obligations of traders as haulage operators will need to complete a significant amount of paperwork to allow the movement of goods across the UK <> EU border. This is summarised in this paper.

The following only applies for accompanied road haulage by ferry or channel tunnel shuttle. Unaccompanied and the Ireland/Northern Ireland border are not considered in this paper.

Shipments to and from the EU will require customs declarations. There are 4 declarations of different types. These are an Export Customs Declaration, and Export Safety and Security Declaration, an Import Safety and Security Declaration and an Import Declaration.

The exporter is responsible for the Export Customs Declaration, the road haulage operator is responsible for the Safety and Security Declarations and the importer is responsible for the import declaration. These processes are new for the movement of goods travelling between the EU and the UK. (HMRC have estimated that there will be 5 times the number of customs clearances after Brexit).

HMRC have advised that haulage operators transporting goods between the UK and EU will need a UK Economic Operator Registration Identifier (EORI) number. (We are checking if non-UK operators need a UK EORI or if they need an EORI from their home State). Applications can be made [here](#).

Imports

Goods imported into the UK will require an importer to have pre-lodged a declaration for each shipment coming to the UK.

The importer will need to obtain shipment details from the exporter (shipper, consignee, packages, goods description for customs, all commodity codes, values, gross weight, etc) in order to pre-lodge the declaration. (The full list of information needs to be checked by the importer).



The Road Haulage Association

The method HMRC expect importers to use to do pre-lodgement is not clear in the Partnership Paper. From the Partnership Paper it appears HMRC are expecting most importers to have customs clearance agents to do this.

Before a road haulage operator can bring the goods into the UK the haulage operator will need to be advised by the importer that a declaration has been pre-lodged (evidenced by a reference number). This will be for every shipment carried.

The operator will need all data necessary to complete the Safety and Security Declarations. HMRC have stated that operators will be liable for compliance with this, and will have to provide evidence. The full list of data required has not yet been released by HMRC.

Operators will need to carry evidence that a declaration has been made and may be asked to produce this evidence. HMRC have used a “reference number” as an example of proof that pre-lodgement has taken place. (This will be for each shipment carried).

There is no information on how the haulage operator will be required to notify the Safety and Security Declaration to HMRC or the format for the notification. As it stands today, the data fields for the Safety and Security Declaration will include data from the exporters export declaration / the importers pre declaration and the haulage operator (e.g. Vehicle or trailer registration number).

Other processes are unclear. HMRC refer to obligations on forwarders and agents “to ensure the status of goods – and the customs processes they are travelling under or destined for – is understood and can be indicated to the customs authorities.” The statement in the Partnership Paper does not explain what customs processes, when they apply, or how they can managed is not.

Exports

Export overview – to be completed.

Further, and more detailed, information is available in the HMRC Partnership Paper – available [here](#).