



European Maritime Single Window environment

Agenda item 4

State of play of the Data thematic team

*EMSWe subgroup / Customs Business Group
29-30 June 2020*

1

Amendments to the annex of the Regulation

- **Border checks on persons:**

New reference to article 19 referring to Annex VI, Chapter 3 (Sea borders)

- **Notification of waste and residues**

Reference to article 6, 7 and 9 of Directive 2019/883/EU

- **Customs formalities**

No changes to the references to the legislation. Scope to remain wide.

-



2

Amendments to the annex of the Regulation

- **Safe loading and unloading of bulk carriers**

Directive important to ensure safety during port operations

Information exchange between ship and terminals, authorities not data recipients

High potential cost for establishing new EDI messages

Discussion ongoing on the inclusion of the within the scope of the EMSWe



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EMSWe dataset



Data Team meeting 1 – 6 Dec 2019

EMSA presented a set of principles for elaborating the EMSW dataset

Data Team meeting 2 – 11 Feb 2020

EMSA presented a first preliminary parts A and B dataset

Data Team meeting 3 – 15 June 2020

EMSA presented a second version of the preliminary parts A and B dataset

Following review by MS, EMSA, DG MOVE and DG TAXUD

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EMSWe dataset



- Defines a name, a business definition and a format for each data element
- Maps data elements with
 - Reporting obligations
 - IMO Compendium and IMO EGDH work
 - UCC Annex B version 9
- Merges similar data elements from customs and from maritime
- Indicates changes from the NSW Data Mapping report
- Defines a grouping of data elements
- Defines a unique identification number for each data element
- Defines code lists and identifies undefined code lists
- Provides data elements' business rules

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EMSWe dataset



To be done:

- Review by MS and Industry
- Further simplify
- Address open issues

Incorporate Part C data

1. Define harmonised list of part C formalities
2. Define data elements of each part C formality
 - Names, definitions
 - Formats, code lists
 - Business rules
3. Incorporate in EMSWe dataset:
 - Map with similar data elements of parts A and B
 - Define unique ID and groups

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Part C - #1

- Collection of the submissions from the Member States - completed
- Assessment of the scope for each reporting obligation submitted
- Grouping of data elements - in progress
- EMSA and MOVE will ask for clarifications from Member States
- Each **Part C** data element is associated to a specific group
- On completion of the **Part C** data set, one of the next step is to map the data elements against **Part A & B**



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Part C - #2

Country (COMMON)	ID	Group No.	Group name	Data element name
FR,	001	1.01	Ship Particulars	Type of bunker retained on board
FR, BG, EE, RO, PL, MT, DE, SE,	002	1.01	Ship Particulars	Length overall
FR, BG, EE, PL, MT, DE, SE,	003	1.01	Ship Particulars	Beam
FR, BG, RO, PL, MT, DE,	004	1.01	Ship Particulars	Air draft
FR, RO, MT,	005	1.01	Ship Particulars	Summer draft
BG, EE, RO, MT,	113	1.01	Ship Particulars	Forward draft
MT,	792	1.01	Ship Particulars	Mid-ship draft
BG, EE, RO, MT,	114	1.01	Ship Particulars	Aft draft
BG, PL, DE, SE,	112	1.01	Ship Particulars	Maximum Draft
FR, BG, MT,	006	1.01	Ship Particulars	Bow thruster
FR, PL, MT,	007	1.01	Ship Particulars	Length Between Perpendiculars

I.D.
is matched to the spreadsheet of the MS data set (for easy referencing)

List of countries with Common data elements



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ENS information

- First draft of **ENS relevant information to be made available to the MNSWs** presented to the data thematic team for comments
- General support for the **reuse of data, where appropriate**
- More work is needed for the **definition of the business cases** for reuse ENS data in other reporting obligations listed in the EMSWe Reg. Annex

Comments and proposals are requested by 14 July



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Thanks

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Brussels, 14 July 2020
REV2 – replaces the notes “*Guidance on customs*” (REV1) dated 22 November 2019, “*preferential rules of origin*” dated 4 June 2018, and “*customs and indirect taxation*” dated 30 January 2018

GUIDANCE NOTE

WITHDRAWAL OF THE UNITED KINGDOM AND EU RULES IN THE FIELD OF CUSTOMS, INCLUDING PREFERENTIAL ORIGIN

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INTRODUCTION

Since 1 February 2020, the United Kingdom (“UK”) has withdrawn from the European Union and has become a “third country”.¹ The Withdrawal Agreement² provides for a transition period ending on 31 December 2020. Until that date, EU law applies to and in the UK.³

During the transition period, the EU and the UK will negotiate an agreement on a new partnership, providing notably for a free trade area. However, it is not certain whether such an agreement will be concluded and will enter into force at the end of the transition period. In any event, such an agreement would create a relationship which in terms of market access conditions will be very different from the UK’s participation in the internal market,⁴ in the EU Customs Union, and in the VAT and excise duty area.

¹ A third country is a country not member of the EU.

² Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community, OJ L 29, 31.1.2020, p. 7 (“Withdrawal Agreement”).

³ Subject to certain exceptions provided for in Article 127 of the Withdrawal Agreement, none of which is relevant in the context of this note.

⁴ In particular, a free trade agreement does not provide for internal market concepts (in the area of goods and services) such as mutual recognition, the “country of origin principle”, and harmonisation. Nor does a free trade agreement remove customs formalities and controls, including those concerning the origin of goods and their input, as well as prohibitions and restrictions for imports and exports.

Therefore, all interested parties, and especially economic operators, are reminded of the legal situation after the end of the transition period, including the relevant separation provisions of the Withdrawal Agreement (Part A below). This note also explains the rules applicable in Northern Ireland after the end of the transition period (Part B below).

An annex to this note provides information on the preferences and rules of origin during the transition period.

Advice to stakeholders:

To address the consequences set out in this note, stakeholders are in particular advised to

- consider whether they need to obtain an EORI number from an EU Member State;
- consult their competent customs authority for further advice on their individual situation; and
- adapt input and supply chains to take account that UK input will be non-originating for the purposes of tariff preferences with third countries.

Please note:

This note does not address EU rules on

- customs debt, tariff value, and “assists”;
- tariff rate quota, and their management;
- prohibitions and restrictions;
- value-added tax;
- excise duties.

For these aspects, other notices are in preparation or have been published.⁵

A. LEGAL SITUATION AFTER THE END OF THE TRANSITION PERIOD, INCLUDING SEPARATION PROVISIONS OF THE WITHDRAWAL AGREEMENT⁶

After the end of the transition period, the EU rules in the field of customs, and in particular the Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code⁷ (“UCC”), including its supplementing and implementing acts no longer apply in the UK.⁸ This has in particular the following consequences:

⁵ https://ec.europa.eu/info/european-union-and-united-kingdom-forging-new-partnership/future-partnership/preparing-end-transition-period_en

⁶ Unless otherwise specified, the explanations provided in this Part relate to the UK excluding Northern Ireland.

⁷ OJ L 269, 10.10.2013, p. 1.

⁸ Regarding the applicability of the UCC in Northern Ireland, see Part B of this Guidance note.

1. ECONOMIC OPERATOR REGISTRATION IDENTIFICATION (EORI)

At the end of the transition period, UK EORI numbers will cease to be valid in the Union and will be invalidated in the relevant IT system EOS/EORI, including those UK EORI numbers linked to the ongoing operations covered by the Withdrawal Agreement.

- a) After the end of the transition period, the trade patterns of persons, **established in the Union**, who currently carry out transactions only with persons in the UK might change. While they are currently not involved in trade with third countries but only in intra-Union transactions, and hence have not been assigned an EORI number by any Member State, they will carry out transactions requiring customs formalities. This requires them, according to UCC⁹ legislation, to register with the customs authorities in the Member State where they are established.

Those persons may submit the required data (Annex 12-01 UCC DA¹⁰) or undertake the necessary steps for the registration already before the end of the transition period.

- b) Two categories of persons currently **established in the UK or registered with a UK EORI number** need to be distinguished:
- Persons who are currently not involved in trade with third countries but only in intra-Union transactions, and who hence have not been assigned an EORI number by any Member State, but after the end of the transition period intend to carry out transactions requiring customs formalities, which, according to UCC legislation, requires them to be registered with a customs authority of a Member State.
 - Persons, including third country operators, who have a currently valid EORI number assigned by the UK customs authority which will be invalid in the Union from the end of the transition period.

In this case, they must be aware of the fact that they have to register with the competent customs authority in a Member State and to use the new EORI number after the end of the transition period.

After the end of the transition period, persons established in the UK or in another third country, who have a permanent business establishment in a Member State as defined in Article 5(32) UCC, have to register according to Article 9(1) UCC with the customs authorities in the Member State where the permanent business establishment is situated. Persons who do not have a permanent business establishment in a Member State have to register according to Article 9(2) UCC with the competent customs authority in the Member State responsible for the place where they first lodge a declaration or apply for a decision; in addition, those economic operators need to appoint a tax representative, where required by current legislation.

These persons, too, may submit the required data (Annex 12-01 UCC DA) or undertake the necessary steps for the registration already before the end of the

⁹ Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code, OJ L 269, 10.10.2013, p. 1.

¹⁰ Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code, OJ L 343, 29.12.2015, p. 1 (hereafter “UCC DA”).

transition period. Customs authorities of the Member States should accept requests already before the end of the transition period and assign to them EORI numbers with the date following the date of the end of the transition period or thereafter as the "start day of EORI number", according to the requests of the persons concerned.

2. CUSTOMS DECISIONS

2.1 Authorisations

The impact of the end of the transition period on authorisations depends on the type of authorisation including the issuing customs authority, the holder of the authorisation and the geographical coverage.

Authorisations granted by UK customs authorities

As a rule, any authorisations already granted by UK customs authorities are no longer valid in the Union after the end of the transition period.¹¹ The UK customs authorities are no longer an EU competent customs authority after the end of the transition period.

As the UK accedes to the Convention on a common transit procedure¹² (CTC) as a Contracting Party in its own right as from the date following the end of the transition period, authorisations granted by the UK for transit simplifications¹³ will no longer be valid in the EU Customs Decisions system, but need to be treated in the UK's national system as a Contracting Party to the CTC. Where then the UK communicates to the Member States which of those authorisations continue to be valid within the framework of the CTC, the Member States are to accept those authorisations as valid.

Authorisations granted by the customs authorities of the Member States

In general, authorisations granted by the customs authority of a Member State will remain valid but need to be amended by the customs authority on their own initiative or following an application to amend from the economic operator in view of the geographical coverage or elements of the authorisation related to the UK.

However, authorisations granted to economic operators with UK EORI numbers are no longer valid in the Union after the end of the transition period¹⁴, unless the economic operator has an establishment in the Union, has the possibility to obtain an EU EORI and to apply for an amendment of the authorisation to include the

¹¹ For exceptions, see the subsection below on authorisations related to ongoing movements of goods under the Withdrawal Agreement.

¹² OJ L 226, 13.8.1987, p. 2, as last amended by Decision 1/2017, OJ L 8, 12.1.2018, p 1.

¹³ Authorisations for comprehensive guarantee including waiver and authorisations to use the electronic transport document (ETD) as a transit declaration for goods carried by air as authorisations with a link to the EU.

The use of the comprehensive guarantee requires a recalculation of the reference amount due to the changes of the customs status of the goods to be covered under common transit.

¹⁴ For exceptions, see the subsection below on authorisations related to ongoing movements of goods under the Withdrawal Agreement.

new EU EORI instead of the UK EORI number. Where an authorisation cannot be amended by replacing the UK EORI by an EU EORI, the economic operator should apply for a new authorisation with his new EU EORI.

The authorisations granted to economic operators with EU EORI numbers, which are currently also valid in the UK need to be amended in order to take account of the end of the transition period and the corresponding geographical coverage, e.g. in the authorisation concerning the Regular Shipping Service, the UK ports will have to be deleted, except for ports located in Northern Ireland.

A Single Authorisation for Simplified Procedures (SASP) which today covers the UK and one Member State will no longer be valid after the end of the transition period. Nonetheless, it might be amended and could become a national authorisation. Where a SASP authorisation covers the UK and more than one Member State, that authorisation remains valid if the supervising customs office is situated in a Member State, but needs to be amended. In case the SASP authorisation covers simplified declarations, it should be noted that the economic operator needs to submit the supplementary declaration covering also the UK only for the period until the end of the transition period.¹⁵

Where under an authorisation to use the comprehensive guarantee the holder uses a guarantee undertaking with a guarantor established in the UK, that undertaking is not valid any longer and may not be used to cover any new customs operations. The holder has to replace that undertaking by an undertaking which fulfills the conditions set out in Articles 94 and 95 UCC, including the condition of establishment in the Union.

The use of the comprehensive guarantee requires a recalculation of the reference amount due to the changes of the customs status of the goods or where part of it is valid in the UK only (the reference amount is split in accordance with Article 8 UCC TDA¹⁶).

Economic operators who currently do not require authorisations but whose situation will change after the end of the transition period need to apply for the relevant authorisation. Operators who are currently holders of authorisations granted by UK customs authorities and who consider that they continue to meet the UCC requirements after the end of the transition period need to apply for the relevant authorisations with the customs authorities of a Member State. The applications may already be submitted in advance of the end of the transition period to allow the competent customs authority to prepare taking the decision. In any case, the decision is only to take effect on the day following the end of the transition period at the earliest.

¹⁵ Should the transition period be extended and not end at the end of a calendar month, a separate supplementary declaration covering the remaining Member States only has to be made for any remaining days of that calendar month.

¹⁶ Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational, OJ L 69, 15.3.2016, p. 1 (hereafter “UCC TDA”).

This applies also to economic operators who are currently registered with a UK EORI, and have an EU Member State EORI number with a future starting date. In their case, however, the Customs Decision System (CDS) does not accept an EORI number, which will become valid only in the future, while it allows for a future validity date of the authorisation. Consequently, applications for authorisations, which are covered by CDS¹⁷ and submitted by those economic operators, have to be dealt with outside CDS. From the day following the end of the transition period, when the EORI becomes valid, the authorisation is to be entered into the system.

Authorisations related to ongoing movements of goods under the Withdrawal Agreement

The authorisations granted by the UK customs authorities or authorisations granted by the customs authorities of the Member States to operators holding a UK EORI number will continue to apply exceptionally and exclusively to the ongoing situations and procedures as referred to in Article 49(1) of the Withdrawal Agreement.

The authorisations are therefore to be considered as valid provided for that purpose until the situation is ended or the procedure discharged or the corresponding time-limits set out in Annex III to the Withdrawal Agreement have expired, whichever is earlier.

2.2 Decisions relating to binding tariff information (BTI decisions)

A decision relating to binding tariff information (BTI decision) is a decision by a customs authority taken upon application, which provides its holder with the tariff classification of goods prior to an import or export procedure. The BTI decision is binding on all customs authorities of the Member States and on the holder of the decision.

The BTI decisions already issued by the customs authorities of the UK will no longer be valid in the Union after the end of the transition period.

The BTI decisions issued by the customs authorities of the Member States to holders with UK EORI numbers will no longer be valid after the end of the transition period, as the EORI numbers will no longer be valid in the customs territory of the Union and as BTI decisions may not be amended (Article 34(6) UCC). This will be reflected automatically in the EBTI-3 system. Those BTI decision holders are to register with the customs authorities in accordance with Article 9(2) and (3) UCC and Article 6 UCC DA to obtain a valid EORI number before applying for a new BTI decision in the Union. The applicant could request a reissuing of his previous BTI decision by including a reference thereto in the application form.

¹⁷ See Article 5 of Implementing Regulation 2017/2089, OJ L 297, 15.11.2017, p. 13.

2.3 Decisions relating to binding origin information (BOI decisions)¹⁸

A decision relating to binding origin information (BOI decision) is a written decision by a customs authority taken upon application, which provides its holder with a determination of the origin of goods prior to an import or export procedure. The BOI decision is binding on all customs authorities of the Member States and on the holder of the decision.

The BOI decisions already issued by the customs authorities of the UK will no longer be valid in the Union after the end of the transition period.

In addition, when taking BOI decisions after the end of the transition period, the customs authorities of the Member States are not to consider UK inputs (materials or processing operations) as having an “EU origin” (for non-preferential purpose) or being “originating in the EU” (for preferential purpose) for the determination of the origin of goods incorporating those inputs.

The BOI decisions issued by the customs authorities of the Member States to holders with UK EORI numbers will no longer be valid after the end of the transition period, as the EORI numbers will no longer be valid in the customs territory of the Union and as BOI decisions may not be amended (Article 34(6) UCC). Those BOI decision holders have the possibility to register with the customs authorities to obtain a valid EORI number before applying for a new BOI decision in the Union.

BOI decisions issued before the end of the transition period referred to goods including UK inputs (materials or processing operations) which were determinant for the acquisition of origin will no longer be valid after the end of the transition period.

3. BAGGAGE TAGS

A baggage tag as set out in Annex 12-03 UCC IA¹⁹ may be affixed on hold baggage, which is scheduled to leave the UK with an aircraft before the end of the transition period, but arrives at an EU airport after that date.

4. PREFERENTIAL ORIGIN ASPECTS²⁰

After the end of the transition period, the UK no longer forms part of the customs territory of the Union. Consequently, UK content (material or processing operations) is

¹⁸ For the purpose of BOI decisions, Northern Ireland content, as the content of the rest of the UK is to be considered as non-originating after the end of the transition period.

¹⁹ Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code, OJ L 343, 29.12.2015, p. 558–893, (hereafter “UCC IA”).

²⁰ For the purpose this section on Preferential origin aspects, Northern Ireland content, as the content of the rest of the UK is to be considered as non-originating after the end of the transition period.

“non-originating” under EU preferential trade arrangements for the determination of the preferential origin of goods incorporating that content.²¹

EU exporters and producers making out or applying for a proof of origin to export to a partner country²² are in particular advised to take account of UK input being “non-originating” for any export effected after the end of the transition period.

EU importers claiming preferential treatment in the EU (based on a free trade agreement (FTA) or on an autonomous preference regime such as the General System of Preference) are advised to ensure that third country exporters are able to prove that the goods comply with the requirements on preferential origin, taking account of the consequences of the withdrawal of the UK.

Suppliers in EU Member States providing the exporter or the trader with the information necessary to determine the preferential origin of the goods through supplier’s declarations should inform the exporters and traders of the changes on the originating status of the goods supplied before the end of the transition period and for which they provided such supplier’s declarations.

In the case of long-term supplier’s declaration, the suppliers in EU Member States should inform the exporter or trader if the long-term supplier's declaration is not valid any longer after the end of the transition period for all or some consignments covered by the long-term supplier’s declaration.

4.1 Establishing preferential origin²³ for the purpose of EU preferential arrangements

Without prejudice to sub-section 4.2, goods imported into the Union from the UK after the end of the transition period become non-originating goods for the purposes of their use under EU preferential arrangements. This means the following:

- Goods produced in the UK, even if before the end of the transition period, if relocated to the Union or imported into the Union from the UK after the end of the transition period, are not considered as EU originating for the purposes of their use under EU preferential arrangements.
- Goods produced in the EU before the end of the transition period, if located in the UK before the end of the transition period and imported into the Union after the end of the transition period, are not considered as EU originating for

²¹ In relation to UK Overseas Countries and Territories (Annex II TFEU), UK OCT content (material and work or processing) cannot be used for cumulation proposes in other relevant EU partners after the end of the transition period.

²² As part of the EU common commercial policy, the EU has also preferential trade arrangements in the Generalised Scheme of Preferences (http://ec.europa.eu/trade/policy/countries-and-regions/development/generalised-scheme-of-preferences/index_en.htm). With regard to the issues set out in this note (effect of United Kingdom input when determining the preferential origin for tariff treatment), the preferential tariff treatments in the Generalised Scheme of Preferences may be in practice less relevant than Free Trade Agreements. However, for the sake of completeness, both aspects are addressed in this note.

²³ References to "originating" or "non-originating" in this section should be considered only in relation to preferential origin.

the purposes of their use under EU preferential arrangements and in accordance with the principle of territoriality.

- Goods originating in EU preferential partner countries and imported into the UK before the end of the transition period in accordance with the preferences provided by EU preferential trade arrangements, if imported into the Union from the UK after the end of the transition period, are not considered as originating in the corresponding partner country. These goods can therefore not be used for cumulation purposes with that partner country (bilateral cumulation) or with other partner countries (diagonal cumulation) under EU preferential arrangements.

4.2 Requirements for direct transportation/non-manipulation

EU originating goods **exported** after the end of the transition period **from the Union via the UK into a third country** with which the Union has a preferential arrangement may be entitled for preferential treatment in that third partner country, provided that the provisions on direct transport/non-manipulation contained in the origin provisions of the relevant EU preferential arrangement are respected.

Similarly, goods originating in a third partner country **imported** after the end of the transition period **from that partner country into the EU via the UK** may be entitled for preferential treatment in the EU provided that the provisions on direct transport/non-manipulation contained in the origin provisions of the relevant EU preferential arrangements are respected.

4.3 Proofs of origin²⁴

Proofs of origin issued/made out before the end of the transition period

- Proofs of origin issued/made out in the EU or in the UK

Proofs of origin issued/made out in the EU in relation to goods with a UK content or in the UK before the end of the transition period are to be considered as valid proof of origin, **provided that the export of the consignment has been effected or ensured before the end of the transition period.**

The validity is limited to the period established under the relevant EU trade preferential arrangements, for the purpose of being used at importation in the partner country in accordance with the relevant provisions of the EU preferential arrangements.

However, EU preferential partner countries may question such proofs of origin and request verification when they accompany goods imported in the preferential partner countries after the end of the transition period. In those cases, Member State customs authorities will reply to verification requests, in accordance with the possibilities available to them to confirm the originating status of the goods or the authenticity of those proofs. For those purposes, the

²⁴ Proofs of origin issued or made out: certificates of origin issued, invoice declarations, origin declarations and statement on origin made out.

EU origin is to be determined at the time when the exportation was effected, in light of the principle described in the first paragraph above.

- Proofs of origin issued/made out in the EU preferential partner countries

Proofs of origin issued or made out in EU preferential partner countries before the end of the transition period in relation to goods with UK content will be considered as valid proof of origin during its period of validity in the Union, **provided the export of the consignment has been effected or ensured before the end of the transition period.**

However, goods with EU origin incorporating UK content relevant for the acquisition of origin imported in the EU preferential partner countries and accompanied by a valid EU proof of origin may not be used in the EU preferential partner countries for cumulation purposes after the end of the transition period.

Proofs of origin²⁵ issued/made out after the end of the transition period

In specific cases, specific types of proof or origin may be issued/made out after the end of the transition period for exportations, which were effected before the end of that period:

- Duplicate movement certificates

A duplicate movement certificate may be issued after the end of the transition period at the request of an EU exporter in relation to an original movement certificate issued by the customs authorities of the Member States before the end of that period.

- Movement certificates issued retrospectively

A movement certificate may be issued retrospectively after the end of the transition period at the request of an EU exporter where the goods were exported before the end of that period.

- Retrospective origin declarations, statements on origin and invoice declarations

An EU exporter may make out an origin declaration after the end of the transition period where the goods were exported before the end of that period.

4.4 Supplier's declarations for preferential trade purposes

Supplier's declarations are supporting documents on the basis of which proofs of origin can be issued or made out. After the end of the transition period, they can be relied upon for the issuance of proofs of origin on the condition that they do not consider UK content for the acquisition of origin.

Exporters and competent customs or other competent authorities issuing or making out proofs of origin after the end of the transition period are required to ascertain

²⁵ Proofs of origin issued or made out; certificates of origin issued; self-certification.

whether supplier's declarations meet the conditions at the time the proof is issued / made out and the exportation effected.

From the end of the transition period, supplier's declarations made out by UK suppliers before the end of the transition period may not be used for the purposes of issuing or making out proofs of origin in EU Member States.

4.5 Approved exporters

With respect to approved exporters for the purposes of making out invoice declarations or origin declarations in accordance with the relevant provisions on preferential origin of the Union the following applies:

- Authorisations granted by UK customs authorities to exporters and re-consignors to be approved exporters are no longer valid in the Union after the end of the transition period.
- Authorisations granted by the customs authorities of the Member States to exporters and re-consignors established in the UK are no longer valid in the Union after the end of the transition period.
- Authorisations granted by the customs authorities of the Member States to exporters and re-consignors established in the Union with a UK EORI number are no longer valid in the Union after the end of the transition period.
- EU approved exporters and re-consignors established in the Union should inform the concerned national customs authority regarding changes on the fulfilment of the conditions subject to which they were authorised, considering that UK content will be non-originating after the end of the transition period. Accordingly, the customs authorities of the Member States which authorised those exporters and re-consignors as approved exporters will amend or withdraw the authorisation as appropriate.

4.6 Registered exporters (REX)

With respect to registered exporters (REX) for the purposes of making out statements on origin or origin declarations in accordance with the relevant provisions on preferential origin of the Union:

- Registration by UK customs authorities of exporters and re-consignors in REX are no longer valid in the Union after the end of the transition period.
- Registrations by the customs authorities of the Member States to exporters and re-consignors established in the UK are no longer valid in the Union after the end of the transition period.
- Registrations by the customs authorities of the Member States to exporters and re-consignors established in the Union with a UK EORI number are no longer valid in the Union after the end of the transition period.
- EU registered exporters and re-consignors established in the Union should inform immediately the concerned national customs authority on any relevant change relating to information they provided for the purposes of their registration. Accordingly, the customs authorities of the Member States which

have registered those exporters and re-consignors will revoke the registration if the conditions for being registered are no longer met.

4.7 Origin quota derogations established in certain EU FTAs

Since origin quota derogations are covered by Article 56(4) UCC, the same rules as those for tariff quotas will apply.

5. ENTRY OF GOODS INTO THE CUSTOMS TERRITORY OF THE UNION

5.1 Entry summary declaration (ENS)

Goods brought from the UK into the customs territory of the Union after the end of the transition period are to be covered by an entry summary declaration (ENS), where required, which has to be lodged within the time-limits set out in the UCC DA.²⁶ This includes also the goods moving between two points in the customs territory of the Union via the UK. A transit declaration comprising all security and safety data may be used to comply with ENS requirements and subject to time-limits being respected, e.g. where common transit is used. For details on ENS requirements for specific transit or export scenarios, depending on the location of the goods at the end of the transition period, please see section 7.1 Transit and section 8.2 Export and re-export, respectively.

Where an ENS was lodged at the customs office of first entry in the UK before the end of the transition period for goods arriving only after the end of that period, based on Article 48(1) of the Withdrawal Agreement it remains valid for subsequent ports or airports in the Union (or vice versa).

The same applies in case of diversions where goods covered by an ENS, which had been lodged before the end of the transition period with the customs office of first entry in the UK, were diverted and arrive instead in the Union after the end of the transition period, and the ENS data have to be forwarded to the actual customs office of first entry. In those situations, the economic operator is not required to lodge a new ENS.

In the specific case where goods leave the UK directly for the Union before the end of the transition period and arrive in the customs territory of the Union after the end of that period, no ENS is required.

5.2 Temporary storage of goods (TS)

Authorisations granted by the customs authorities of the Member States including the possibility to move goods to a TS facility in the UK will have to be amended to exclude such possibility after the end of the transition period.

Based on Article 49(1) of the Withdrawal Agreement, the UCC will apply to goods for which a TS declaration was lodged before the end of the transition period and which are located in the UK customs territory at the end of that period. Those goods will have to be placed under a customs procedure or re-exported

²⁶ Articles 105 to 111 UCC DA.

within the 90-day time-limit set out in Article 149 UCC. In case of non-compliance, a customs debt will be incurred according to Article 79 UCC. Where the TS declaration lodged before the end of the transition period for goods located in the UK is invalidated after the end of the transition period (e.g. as the non-Union goods were not actually presented to customs according to Article 146(2) UCC), the UCC will only apply if the goods were actually in the Union before the end of the transition period.

In accordance with the second subparagraph of Article 49(1) of the Withdrawal Agreement, movements of goods between the Union and the UK according to Article 148(5)(b) and (c) UCC are not allowed, where they would end only after the end of the transition period.

Where goods in TS covered by an authorisation for the operation of TS facilities granted by the UK customs authorities arrive at the EU border after the end of the transition period, those goods will be treated as non-Union goods brought to the customs territory of the Union from a third country.

Where goods in TS arrive in the Union already before the end of the transition period, but their movement to an EU TS facility is intended to continue after that date, that movement will not be covered by a valid authorisation. Therefore, the TS situation for those goods covered by a non-valid authorisation should end before the end of the transition period (e.g. by placing the goods under a customs procedure or re-exporting them). Where due to exceptional circumstances the temporary storage for those goods cannot end before the end of the transition period, it should end without delay as soon as those circumstances have ended. If such regularisation does not take place, there will be a non-compliance of the obligations laid down in the customs legislation concerning the introduction of non-Union goods into the customs territory of the Union and therefore Article 79 UCC will apply, i.e. a customs debt due to non-compliance will be incurred.

5.3 Customs status of goods

Ongoing movements of goods

Union goods which are moving as intra-Union movement from the UK to the Union or vice versa around the end of the transition period may still be treated as an intra-Union movement, subject to the fulfilment of the requirements set out in Article 47 of the Withdrawal Agreement. This will equally apply to Union goods moving between two points in the customs territory of the Union via the UK.

According to Article 47(2) of the Withdrawal Agreement, the following is to be proven by the person concerned when those goods arrive at the respective border between the Union and the UK: (i) that those movements have started before the end of the transition period and ended thereafter; and (ii) that the goods have the customs status of Union goods.²⁷ The means of proof of the customs status of Union goods to be used for that purpose are set out in Article 199 UCC IA.

²⁷ Article 47(2) of the Withdrawal Agreement sets out that the presumption of the customs status of Union goods in Article 153(1) UCC will no longer apply to the ongoing movements of goods between the UK and the EU. As long as those goods remain in the respective customs territory – of the Union or of the UK,

The proof of the start of the movement prior to the end of the transition period is to be provided by a transport document or any other document showing the date when the movement, which covers the border-crossing part, has started. This would in most cases be the date the carrier took over the goods for the transport; other cases may be where the goods are taken over by a freight forwarder who takes over the responsibility of the goods and who then later subcontracts a carrier. In the latter case, the economic operator will possibly not have any control over the timing of the transport; nonetheless, where he intends to make use of the Withdrawal Agreement for the respective movement of goods, he should provide a proof of status to the freight forwarder. Examples of transport documents are: CMR document, CIM consignment note, bill of lading, multimodal bill of lading, or air waybill.

Where, when arriving at the border between the Union and UK after the end of the transition period, the economic operator cannot provide the respective proofs, those goods will be treated as third country goods, i.e. the respective customs debt, VAT and excise duties, where applicable, will have to be paid when those goods are released for free circulation in the customs territory of the Union. Where applicable, export or import licenses will be required for those ongoing movements without proofs.

Origin aspects

Where goods keep their customs status of Union goods, i.e. as set out above, where Union goods are moving between the EU and the UK at the end of the transition period and fulfil the criteria of Article 47(2) of the Withdrawal Agreement, those goods will be considered as originating for the purposes of their use under EU preferential arrangements, provided that the necessary documents to prove the origin of the goods are available according to the provisions of the concerned EU preferential regime, in the following two situations: (i) where those goods were goods produced in the EU and located in the UK at the end of the transition period; or (ii) where those goods originating in EU preferential partner countries were imported into the UK before the end of the transition period. This will equally apply also to Union goods moving between two points in the customs territory of the Union via the UK.

Goods carried by air under a single transport document (STD)

According to Article 47(3) of the Withdrawal Agreement, where Union goods are carried by air and have been loaded or transhipped at a Union airport for consignment to an UK airport or vice versa, and are carried under a single transport document (STD) according to Article 119(2)(a) UCC DA issued in a Member State or in the UK and that movement starts before the end of the transition period and arrives at the respective other airport after the end of the transition period, those goods will keep their Union status and no proof of the customs status of Union goods will be required. This will be practically relevant only for aircrafts leaving in the late hours before 00:00 CET on the date of the end

respectively, no proof of the customs status of Union goods will be required. The non-application of the presumption steps in when the goods cross the border between the EU and the UK after the end of the transition period.

of the transition period on a direct flight to the respective other airport and arriving there after 00:00 CET on the day following the end of the transition period.

Goods carried by sea

Concerning the Regular Shipping Service (RSS), Article 47(4) and (5) of the Withdrawal Agreement address voyages which have started before the end of the transition period, call at a UK port during the voyage, and end after the end of the transition period.

Where an RSS vessel has during an ongoing voyage called at UK port(s) before the end of the transition period, the customs status of Union goods transported on the RSS vessel is covered by the RSS and will not be altered. The same applies to Union goods loaded before the end of the transition period and unloaded in any ports thereafter, even where the RSS vessel has during an ongoing voyage called at any UK port(s) after the end of that period.

Where an RSS vessel has during an ongoing voyage called at UK port(s) after the end of the transition period, a proof of the customs status of Union goods will be required upon unloading for any Union goods loaded in any UK or Union ports called at after the end of that period. The means of proof of the customs status of Union goods which are to be used for that purpose are those set out in Article 199 UCC IA. This means that if an RSS vessel calls at a UK port after the end of the transition period, the RSS authorisation cannot be invoked any longer for the remaining part of the ongoing voyage.

5.4 Relief from import duty

Returned goods

Where Union goods were temporarily exported from the UK before the end of the transition period and are re-imported in the Union after the end of that period complying with the conditions established in Article 203 UCC, those goods are to be considered returned goods and hence be imported with total relief.

Where Union goods are brought from the Union to the UK before the end of the transition period and where then such goods move back to the Union after the end of that period, the provisions on returned goods referred to in Article 203 UCC apply if the economic operator can provide evidence that the Union goods:

- were transported to the UK prior to the end of the transition period; and
- return in an unaltered state in accordance with Article 203(5) UCC and Article 158 UCC DA.

The end of the transition period, however, may not be used as special circumstances in order to exceed the three-year period referred to in Article 203(1) UCC.

The proof that the Union goods were brought to the UK prior to the end of the transition period should be provided in particular by the respective transport documents and, if necessary, accompanied by other relevant documents (e.g. a

lease contract). Where applicable, a proof may be required that the state of the goods has not been altered.

Duty Relief Regulation

Concerning the duty relief for personal property belonging to natural persons transferring their normal place of residence from a third country to the Union, Article 5 of the Duty Relief Regulation (EC) No 1186/2009²⁸ foresees a continuous period of at least twelve months at a normal place of residence outside the customs territory of the Union for duty-free treatment.

For that personal property as well as for other categories of goods covered by Regulation (EC) No 1186/2009, e.g. goods imported on the occasion of a marriage set out in Article 12 of Regulation (EC) No 1186/2009, the requested periods, e.g. the period of residence, may include also the period prior to the end of the transition period for the purpose of application of Regulation (EC) No 1186/2009.

6. RELEASE FOR FREE CIRCULATION

The UCC will continue to apply in accordance with Article 49(1) of the Withdrawal Agreement to goods located in the UK customs territory for which the UK customs authorities accepted a customs declaration for release for free circulation before the end of the transition period, but which are released only after the end of that period. This may happen since the verification took some time, e.g. as the declarant had to provide additional documents or customs was awaiting the results of a laboratory analysis (Articles 77(1)(a), 188, 194 UCC).

Where a customs declaration for release for free circulation is invalidated after the end of the transition period and the goods were previously in TS, the goods declared in the invalidated customs declaration are considered to be in TS from the date of acceptance of the customs declaration for release for free circulation, i.e. before the end of the transition period, and hence the UCC will apply to them. If such an invalidated customs declaration for release for free circulation covers goods which were previously placed under another customs procedure (e.g. customs warehousing), the goods declared will be considered to be in such customs procedure as from before the end of the transition period.

7. SPECIAL PROCEDURES

7.1 Transit

Union/common transit procedures²⁹

At the end of the transition period, the UK accedes to the Convention on a common transit procedure³⁰ (CTC) in its own right, hence it may use common

²⁸ Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty, OJ L 324, 10.12.2009, p. 23.

²⁹ DG TAXUD has published Annex I Brexit Transit Business Scenarios with practical examples for transit movements, as described in this section: https://ec.europa.eu/taxation_customs/sites/taxation/files/annex_i_brexit_transit_business_scenarios.pdf.

transit and continue to have access to the New Computerised Transit System (NCTS) and other related IT systems as a Contracting Party to the CTC. Consequently, the transit operations ongoing at the time of the end of the transition period are to continue in the NCTS.

Situations where goods were released for a transit procedure in the Union or in a common transit country or in the UK and are located in the UK at the end of the transition period

Where the goods moving under transit will be located in the UK at the end of the transition period, the UCC will continue to apply to those scenarios in accordance with Article 49(1) of the Withdrawal Agreement. Alternatively, economic operators may in those situations, where the transit operation should end outside the UK, continue the respective transit under the CTC, as described for situations not covered by the Withdrawal Agreement.

- a) Where goods are placed under a Union transit procedure or under a common transit procedure in a common transit country with destination in the UK and where those goods are already located in the UK at the end of the transition period, the transit movement will continue as Union transit to the customs office of destination.
- b) Where goods are placed under a Union transit procedure in the UK with destination in the Union or in a common transit country and those goods are still located in the UK at the end of the transition period, the transit movement will continue as Union transit to the destination in the Union or in the common transit country. At the customs office of entry in the Union, the transit accompanying document (TAD) or the transit/security accompanying document (TSAD) with the movement reference number (MRN) of the transit operation prove that the transit operation is covered by the Withdrawal Agreement. An ENS has to be lodged for security and safety purposes, unless the particulars necessary for the ENS have already been provided with the transit declaration at the customs office of departure, and the obligation has therefore been fulfilled, or the obligation to lodge an ENS is waived under the UCC.
- c) Where goods move between a customs office of departure in a Member State or in a common transit country via the UK to a customs office of destination in a Member State or in a common transit country and those goods are located in the UK at the end of the transition period, the transit movement will continue as Union transit to its destination. At the customs office of entry in the Union, the TAD/TSAD with the movement reference number (MRN) of the transit operation prove that the transit operation is covered by the Withdrawal Agreement. An ENS has to be lodged, unless the particulars necessary for the ENS have already been provided with the transit declaration or the obligation to lodge an ENS is waived under the UCC.

To any enquiry or recovery procedures related to those transit movements, the UCC provisions on enquiry and recovery apply.

³⁰ OJ L 226, 13.8.1987, p. 2, as last amended by Decision 1/2017, OJ L 8, 12.1.2018, p 1.

Situations where goods were released for a transit procedure in the Union or in a common transit country or in the UK, are moving to, from or via the UK and are not located in the UK at the end of the transition period

- a) Goods moving under a transit operation from a customs office of departure in the Union or in a common transit country **to a customs office of destination in the UK**

Where goods are placed under a Union transit procedure in the Union or under a common transit procedure in a common transit country with destination in the UK and those goods are still located in the Union at the end of the transition period, that Union transit procedure will continue as a common transit procedure in the UK. The customs office of entry in the UK will play the role of a customs office of transit, i.e. it is to request the relevant data from the customs office of departure and fulfil all tasks of a customs office of transit. At the external EU border an exit summary declaration (EXS) has to be lodged for security and safety purposes, unless the particulars necessary for risk analysis for security and safety purposes have already been provided with the transit declaration at the customs office of departure, and the obligation has therefore been fulfilled, or the obligation to lodge a pre-departure declaration is waived under the UCC.

- b) Goods moving under a transit operation **from a customs office of departure in the UK** to a customs office of destination in the Union or in a common transit country

Where goods are placed under a Union transit procedure in the UK with destination in the Union or in a common transit country and those goods are already located in the Union at the end of the transition period, that transit procedure continues to the destination in the Union or in the common transit country.

- c) Goods moving under a transit operation **via the UK**

Where goods move between a customs office of departure in a Member State or in a common transit country via the UK to a customs office of destination in a Member State or in a common transit country and those goods are still located in the Union or in a common transit country at the end of the transition period, that transit procedure will continue as a common transit procedure in the UK. The customs office of entry in the UK and the customs office of entry in the respective Member State where the movement re-enters the customs territory of the Union, respectively, will play the role of customs offices of transit. They are to request the relevant data from the customs office of departure and fulfil all tasks of a customs office of transit. When leaving the EU territory (before entering the UK) an EXS has to be lodged, unless the particulars necessary for risk analysis for security and safety purposes have already been provided with the transit declaration or the obligation to lodge a pre-departure declaration is waived under the UCC.

Where the goods have crossed the UK and re-entered the customs territory of the Union or of a common transit country before the end of the transition period, that transit operation will continue until its destination.

Where the goods covered by a transit declaration have crossed and left the UK directly for the Union, but have not yet re-entered the customs territory of the Union by the end of the transition period, the customs office of entry into the Union will act as a customs office of transit. It shall request the relevant data from the customs office of departure and fulfil all tasks of a customs office of transit.

Customs authorities may, for a period of up to one year after UK accession to the CTC, continue to accept existing forms of the guarantor's undertakings and guarantee certificates³¹ subject to the necessary geographical adaptations made manually and approved by the guarantor (in case of guarantor's undertakings) or by the customs authorities themselves (in case of guarantee certificates). By the end of that period, the holder of that procedure must provide a new undertaking according to the modified model.

Where an enquiry or recovery procedure was started, but not ended by the end of the transition period, it is continued in the NCTS.

Electronic transport document (ETD) used as a transit declaration for goods carried by air or sea

Where goods are placed under an ETD transit procedure for goods carried by air in the Union or in a common transit country with destination in the UK and the goods do not arrive in the UK before the end of the transition period that procedure will continue as an ETD common transit procedure to the UK airport of arrival as of that date.

Where goods are placed under an ETD transit procedure for goods carried by air in the UK with destination in the Union or in a common transit country and the goods do not arrive in the Union or in the common transit country before the end of the transition period that procedure will continue as an ETD common transit procedure to the airport in the Union or in a common transit country as of that date.

Where goods carried by sea under an ETD transit procedure between the UK and the Union move on an RSS vessel, and that move starts before the end of the transition period, the transit procedure will continue to its EU destination.

Where goods are carried by sea under an ETD transit procedure between the UK and the Union on a non-RSS vessel and that vessel has left the UK before the end of the transition period and arrived directly at a Union port after the end of the transition period, that transit procedure will continue to its EU destination.

Where goods placed under an ETD transit procedure are located in the UK at the end of the transition period, that transit procedure will continue under the UCC in accordance with Article 49(1) of the Withdrawal Agreement.

³¹ Annexes 32-01, 32-02 and 32-03 and Chapters VI and VII in Part II of Annex 72-04 to the UCC IA.

Movement of goods under the TIR operations

The UK (just as all EU Member States) is already today a Contracting Party to the TIR Convention³² in its own right. Although the UK will have access to the NCTS as a Contracting Party to the CTC, that access does not cover the use of the NCTS for TIR operations.

Where the goods moving under a TIR procedure³³ are located in the UK at the end of the transition period, the UCC will continue to apply to those scenarios in accordance with Article 49(1) of the Withdrawal Agreement.

- a) Where goods are placed under a TIR procedure in the Union with destination/exit in the UK and the goods are already located in the UK, the TIR movement will continue under the UCC. The UK customs office of destination/exit will send the respective NCTS TIR messages to the customs office of departure/entry located in the Union.
- b) Where goods are placed under a TIR procedure in the UK with destination in the Union and the goods are still located in the UK at the end of the transition period, that TIR movement will continue under the UCC (and in the NCTS) until its destination in the Union. When the goods arrive at a customs office at the external EU border with the UK, the TIR carnet with the movement reference number (MRN) of the TIR operation prove that the operation is covered by the Withdrawal Agreement. At entry into the Union, an ENS has to be lodged, unless the particulars necessary for the ENS have already been provided or the obligation to lodge an ENS is waived under the UCC. The TIR movement will continue under the UCC to the EU customs office of destination/exit, which will send the respective NCTS TIR messages to the customs office of departure/entry located in the UK.
- c) Where goods covered by a TIR Carnet move between a customs office of departure/entry in a Member State via the UK to a customs office of destination/exit in another Member State and those goods are located in the UK at the end of the transition period, the TIR movement will continue under the UCC (and in the NCTS) until its destination. When the goods arrive at a re-entry customs office at the external EU border with the UK, the TIR carnet with the movement reference number (MRN) of the TIR operation prove that the operation is covered by the Withdrawal Agreement. Before entering the customs territory of the Union at the UK/EU border, an ENS has to be lodged unless the particulars necessary for the ENS have already been provided or the obligation to lodge an ENS is waived under the UCC. The TIR movement will continue under the UCC to the EU customs office of destination/exit, which will send the respective NCTS TIR messages to the customs office of departure/entry located in the Union.

³² Customs Convention on the International Transport of Goods under cover of TIR carnets done at Geneva on 14 November 1975, OJ L 252, 14.9.1978, p. 2.

³³ In line with Articles 226(3), 227(2)(b) and 228 UCC.

In all other situations, i.e. where goods will not be located in the UK at the end of the transition period, the border formalities as at any other border with a third country will apply to TIR operations.

- a) Goods moving under a TIR operation from a customs office of departure/entry in the Union **to a customs office of destination/exit in the UK**

Where goods are placed under a TIR procedure in the Union with destination/exit in the UK and those goods are still located in the Union at the end of the transition period, that TIR procedure will, at the latest, be terminated for the Union territory at the customs office of the physical exit from the EU. That office will become the customs office of destination/exit. It is to request the relevant data from the customs office of departure and fulfil all tasks of a customs office of destination/exit³⁴. For the exit of the goods at the external border of the Union, an EXS is to be lodged, unless the particulars necessary for risk analysis for security and safety purposes have already been provided or the obligation to lodge a pre-departure declaration is waived under the UCC.

Where goods placed under a TIR procedure in the Union with destination/exit in the UK have left the Union but not yet arrived in the UK at the end of the transition period, the TIR movement will be subject to UK customs law and to the TIR Convention. The holders of the procedure will have to provide an alternative proof of terminating the TIR procedure, and the customs office of departure/entry in the Union will have to terminate and discharge the operation manually.

- b) Goods moving under a TIR operation **from a customs office of departure/entry in the UK** to a customs office of destination/exit in the Union

Where goods are placed under a TIR procedure in the UK with destination in the Union and the goods are already located in the Union at the end of the transition period, that TIR movement can continue until the destination in the Union. When the goods arrive at a customs office of destination/exit, the operation will be treated as any other TIR operation.

- c) Goods moving under a TIR operation **via the UK**

Where goods move between a customs office of departure/entry in a Member State via the UK to a customs office of destination/exit in a Member State and those goods are still located in the Union, before crossing the UK, the following applies: after the end of the transition period, that TIR procedure shall, at the latest, be terminated at the customs office of exit from the Union. This office then becomes the customs office of destination/exit. The "new" customs offices of destination/exit will request the relevant data from the customs office of departure and fulfil all tasks of a customs office of destination/exit. For the exit of the goods at the external border of the Union, an EXS is to be lodged, unless the particulars necessary for risk analysis for security and safety purposes have already been provided or the obligation to

³⁴ In particular the tasks stipulated by Articles 278 and 279 UCC IA.

lodge a pre-departure declaration is waived under the UCC. When the goods after crossing the UK arrive at the re-entry customs office of departure/entry in the Union, the operation will be treated as any other TIR operation.

Where the goods have crossed the UK and re-entered the customs territory of the Union before the end of the transition period the TIR movement can continue until destination.

7.2 Special procedures other than transit

Customs warehousing (CW)

Authorisations for customs warehousing (CW) facilities granted by the customs authorities of the Member States including movements of goods from CW facilities located in the Union to CW facilities located in the UK in accordance with Article 219 UCC and Article 179(3) UCC DA will have to be amended to exclude such possibility after the end of the transition period.

Based on Article 49(1) of the Withdrawal Agreement, the UCC will apply to goods which were placed under CW before the end of the transition period and are located in a CW facility in the UK at the end of that period for twelve months after the end of that period, as set out in Annex III to the Withdrawal Agreement.

Where after the end of the transition period a customs declaration for placing goods under CW is invalidated (e.g. as the non-Union goods were not actually brought to the CW facilities), the goods covered by that declaration are deemed to be in their previous situation or procedure (i.e. in TS or under a special procedure) in which they were before the invalidated CW declaration was lodged. Where those goods are located in the UK, the UCC applies to that previous situation or procedure according to Article 49(1) of the Withdrawal Agreement.

In accordance with the second subparagraph of Article 49(1) of the Withdrawal Agreement, any movements of goods under CW between the Union and the UK according to Article 219 UCC are excluded, where those movements end only after the end of the transition period.

Where goods stored in a UK CW facility are brought to the Union after the end of the transition period, they have to fulfil the customs formalities established in the UCC for goods entering the customs territory of the Union from outside this territory (i.e. ENS, TS declaration and customs declaration).

Where goods moving between a CW facility in the UK and another one in the Union arrive in the Union within a short period before the end of the transition period without sufficient time to reach the destination, and their movement continues in the Union, as of that date those goods are not covered by an authorisation valid in the Union. Therefore, the concerned economic operator should discharge this procedure before the end of the transition period (e.g. by placing the goods under a subsequent customs procedure). Such subsequent procedure may be CW as well, provided that the goods are covered by a valid authorisation granted by the Union customs authorities. If such regularisation does not take place, the concerned goods would not comply with the obligations laid

down in the customs legislation concerning the storage of such goods within the customs territory of the Union and therefore Article 79 UCC will apply, i.e. a customs debt due to non-compliance will be incurred.

Free zones

Based on Article 49(1) of the Withdrawal Agreement, the UCC will apply to goods in a free zone in the UK only until the end of the transition period, as set out in Annex III to the Withdrawal Agreement.

Where goods placed under a free zone procedure in the UK are brought to the Union after the end of the transition period, they have to fulfil the customs formalities established in the UCC for goods entering the customs territory of the Union from outside this territory (i.e. ENS, TS declaration and customs declaration).

Temporary admission (TA)

Based on Article 49(1) of the Withdrawal Agreement, the UCC will apply to goods placed under temporary admission (TA) before the end of the transition period and located in the UK at the end of that period for twelve months after the release of the goods for that procedure, as set out in Annex III to the Withdrawal Agreement.

Where, after the end of the transition period, a customs declaration for placing goods under TA is invalidated, the goods covered by that declaration are deemed to be in their previous situation or procedure (e.g. in TS or under a special procedure) in which they were before the invalidated TA declaration was lodged. Where those goods are located in the UK, the UCC applies to that TS or the special procedure according to Article 49(1) of the Withdrawal Agreement.

In accordance with the second subparagraph of Article 49(1) of the Withdrawal Agreement, any movements of goods under TA between the Union and the UK according to Article 219 UCC are excluded, where those movements end only after the end of the transition period.

Where goods under TA are brought from the UK to the Union after the end of the transition period, they have to comply with the customs formalities established in the UCC for goods entering the customs territory of the Union from outside this territory (i.e. ENS, TS declaration and customs declaration).

Where goods placed under TA covered by a UK authorisation move according to Article 219 UCC to the Union before the end of the transition period and it is intended that they remain in the customs territory of the Union, that TA procedure should be discharged before the end of that period. The goods have to be a) re-exported, b) placed under a subsequent customs procedure, c) destroyed with no waste remaining, or d) abandoned to the State. Such subsequent procedure may be TA as well, provided that the goods are covered by a valid authorisation granted by the customs authorities of a Member State. If such discharge does not take place, the concerned goods would not comply with the obligations laid down in the customs legislation concerning the TA of such goods within the customs territory

of the Union and therefore Article 79 UCC will apply, i.e. a customs debt due to non-compliance will be incurred.

ATA Carnets

The UK is a Contracting Party in its own right to the ATA Convention³⁵ and to the Istanbul Convention³⁶, respectively. Therefore, UK ATA carnets remain valid for goods under temporary admission located in the UK at the end of the transition period.

Economic operators which are currently bringing goods from the UK to another Member State or *vice versa* on a temporary basis (e.g. goods brought to temporary expositions) will have to place such goods under the temporary admission procedure after the end of the transition period. They may use ATA carnets for that purpose.

Where goods covered by an ATA carnet were brought from a third country to the UK before the end of the transition period and those goods are re-exported from another Member State after that date, the customs office of exit will stamp the re-exportation voucher, which can be used as a proof of re-export. That proof can be provided to the customs office in the UK where the goods were previously brought in. Any other documentary proof showing that the goods are outside the customs territory of the Union may also be accepted as a proof of re-export (e.g. a customs declaration showing that the goods were brought into a third country). This also applies where an ATA carnet covers goods brought to the Union from a third country before the end of the transition period and re-exported from the UK after the end of that period.

ATA carnets issued in the Union for goods brought from the Union to the UK before the end of the transition period and brought from the UK to a third country after that date will be considered as an export declaration (Article 339 UCC IA).

End-use (E-U)

Based on Article 49(1) of the Withdrawal Agreement, the UCC will apply to goods placed under end-use (E-U) before the end of the transition period and located in the UK at the end of that period for twelve months after the release of the goods for that procedure, as set out in Annex III to the Withdrawal Agreement.

Where after the end of the transition period a customs declaration for placing goods under E-U is invalidated, the goods covered by that declaration are deemed to be in their previous situation or procedure (e.g. in TS or under a special procedure) in which they were before the invalidated E-U declaration was lodged. Where those goods are located in the UK, the UCC applies to that TS or the special procedure according to Article 49(1) of the Withdrawal Agreement.

³⁵ Customs Convention on the ATA Carnet for the Temporary Admission of Goods done at Brussels on 6 December 1961, including any subsequent amendments thereof (ATA Convention).

³⁶ Convention on Temporary Admission, including any subsequent amendments thereof (Istanbul Convention), OJ L 130, 27.5.1993, p. 1.

In accordance with the second subparagraph of Article 49(1) of the Withdrawal Agreement, any movements of goods under E-U between the Union and the UK according to Article 219 UCC are excluded, where those movements end only after the end of the transition period.

Where goods under E-U are brought from the UK to the Union after the end of the transition period, they have to comply with customs formalities applicable to any other third-country goods (i.e. ENS, TS declaration and customs declaration).

Where goods placed under E-U covered by a UK authorisation move according to Article 219 UCC to the Union before the end of the transition period and it is intended that they remain in the customs territory of the Union, that E-U procedure should be discharged before that date. The goods have to be a) taken out of the customs territory of the Union, b) used for the purposes laid down for the application of the duty exemption or reduced rate of duty, c) destroyed with or without waste remaining, or d) abandoned to the State. The same applies in the case of authorisations for Transfer of Rights and Obligations (TORO) and for movement of goods as established in Articles 218 and 219 UCC. If the discharge mentioned above does not take place, the concerned goods would not comply with the obligations laid down in the customs legislation concerning the E-U of such goods within the customs territory of the Union and therefore Article 79 UCC will apply, i.e. a customs debt due to non-compliance will be incurred.

Inward processing (IP)

Based on Article 49(1) of the Withdrawal Agreement, the UCC will apply to goods placed under inward processing (IP) before the end of the transition period and located in the UK at the end of that period for twelve months after the release of the goods for that procedure, as set out in Annex III to the Withdrawal Agreement.

Where after the end of the transition period a customs declaration for placing goods under IP is invalidated, the goods covered by that declaration are deemed to be in their previous situation or procedure (e.g. in TS or under a special procedure) in which they were before the invalidated IP declaration was lodged. Where those goods are located in the UK, the UCC applies to that TS or the special procedure according to Article 49(1) of the Withdrawal Agreement.

In accordance with the second subparagraph of Article 49(1) of the Withdrawal Agreement, any movements of goods under IP between the Union and the UK according to Article 219 UCC are excluded, where those movements end only after the end of the transition period.

Where goods placed under IP covered by a UK authorisation move according to Article 219 UCC to the Union before the end of the transition period, and it is intended that they remain in the customs territory of the Union, that IP procedure should be discharged before that date. The goods have to be a) re-exported, b) placed under a subsequent customs procedure, c) destroyed with no waste remaining, or d) abandoned to the State. Such subsequent procedure may be IP as well, provided that the goods are covered by a valid authorisation granted by the customs authorities of a Member State. If such discharge does not take place, the

concerned goods would not comply with the obligations laid down in the customs legislation concerning the processing of such goods within the customs territory of the Union and therefore Article 79 UCC will apply, i.e. a customs debt due to non-compliance will be incurred.

Where goods under IP are brought from the UK to the Union after the end of the transition period, they have to comply with the customs formalities established in the UCC for goods entering the customs territory of the Union from outside this territory (i.e. ENS, TS declaration and customs declaration).

Where based on Article 49(1) of the Withdrawal Agreement the UCC applies to an IP EX/IM procedure, if equivalent goods are exported before the end of the transition period, the equivalent amount of goods (raw material) can be imported with total relief from import duty even after the end of the transition period, provided that such import is done within the time-limit established in the authorisation according to the UCC or in Annex III to the Withdrawal Agreement, whichever is shorter.

Outward processing (OP)

Based on Article 49(1) of the Withdrawal Agreement, the UCC will apply to goods placed under outward processing (OP) before the end of the transition period, where the respective processed products are brought back to the UK or to the Union after the end of that period. The UCC will apply until the expiry of the time-limit established in the authorisation according to the UCC or in Annex III to the Withdrawal Agreement, whichever is shorter.

Where after the end of the transition period a customs declaration for placing the goods under the OP procedure is invalidated, the goods are deemed to be non-Union goods when re-imported to the Union after the end of that period.

Where based on Article 49(1) of the Withdrawal Agreement the UCC applies to an OP IM/EX procedure, the export of the equivalent amount of goods (raw material) can take place within the time-limit established in the authorisation according to the UCC or in Annex III to the Withdrawal Agreement, whichever is shorter. If such export does not take place, this would entail a non-compliance with the obligations laid down in the customs legislation concerning the OP procedure and therefore Article 79 UCC will apply, i.e. a customs debt due to non-compliance will be incurred.

8. GOODS TAKEN OUT OF THE CUSTOMS TERRITORY OF THE UNION

8.1 Pre-departure declaration

According to Article 263(3) UCC, the pre-departure declaration takes the form of either (i) a customs declaration for goods to be taken out of the customs territory of the Union; (ii) a re-export declaration; or (iii) an EXS. In most cases, the pre-departure declaration will be provided in the form of a customs declaration. For details on pre-departure declaration requirements for specific transit or export scenarios, depending on the location of the goods at the end of the transition period, please see section 7.1 Transit and 8.2 Export and re-export, respectively.

Where a pre-departure declaration was lodged and, where applicable, goods were released in the UK or in the Union before the end of the transition period, that declaration remains valid based on Article 48(2) of the Withdrawal Agreement after the end of that period. After that date, where the goods released in the UK exit to a third country via the Union, or where the goods released in the Union exit via the UK, no new pre-departure declaration will be required.

8.2 Export and re-export³⁷

Goods released for export located in the UK at the end of the transition period

Where goods released for export are located in the UK at the end of the transition period, the UCC will continue to apply in accordance with Article 49(1) of the Withdrawal Agreement.

- a) Where goods were released for export before the end of the transition period and are carried to the customs office of exit in the UK or cross the UK on their way to a customs office of exit in another Member State, and are located in the UK at the end of the transition period, those goods will continue their movement to the customs office of exit under the UCC. The customs office of exit in the UK will send the respective message via ECS confirming the physical exit of the goods to the customs office of export in the Union. For that purpose, the UK will keep access to the ECS for a period of one month after the end of the transition period as set out in Annex IV to the Withdrawal Agreement.

Where the UK does not send the respective message via ECS within the one-month period as set out in Annex IV to the Withdrawal Agreement, the economic operator should initiate the closure of the export movement in the customs office of export based on an alternative proof issued by the UK customs office of exit.

- b) Where goods released for export in the UK with a customs office of exit in the Union are still located in the UK at the end of the transition period, they will continue their movement to the customs office of exit in the Union under the UCC. The customs office of exit will send the respective message to the UK customs office of export. For that purpose, the UK will keep access to the ECS for a period of one month as set out in Annex IV to the Withdrawal Agreement. When those goods enter the customs territory of the Union after the end of the transition period, an ENS needs to be lodged.

Goods released for export located in the Union at the end of the transition period

- a) Where goods released for export in the Union before the end of the transition period are to be carried to the customs office of exit in the UK or cross the UK on their way to a customs office of exit in another Member State, and those goods are still located in the Union at the end of that period, the previously

³⁷ DG TAXUD has published Annex II Brexit Export Business Scenarios with practical examples for export movements, as described in this section: https://ec.europa.eu/taxation_customs/sites/taxation/files/annex_ii_brexit_export_business_scenarios.pdf.

foreseen customs office of exit needs to be replaced by a customs office of exit located at the EU border (the diversion of the export movement is executed in ECS). This customs office will confirm the physical exit of the goods and send the respective message to the customs office of export.

- b) Where those goods already have crossed the UK on their way to a customs office of exit located in another Member State, and are already in the customs territory of the Union at the end of the transition period, there will be no impact on the current procedure (i.e. the customs office of exit at the external EU border will still confirm the physical exit of the goods to the customs office of export).
- c) Where goods released for export in the UK via an EU customs office of exit are already located in the Union at the end of the transition period and thereafter reach the envisaged EU customs office of exit, that customs office will send the respective message in ECS to confirm the physical exit of the goods to the UK customs office of export as long as the UK has access to ECS as set out in Annex IV to the Withdrawal Agreement.

9. CUSTOMS DEBT

Where a customs debt is incurred in the UK as a result of situations or customs procedures listed below, that customs debt will be established and made available to the EU budget as set out in the UCC and the EU own resources regulations, in accordance with Article 49(1) and (2) and taking into account Article 136(3)(c) of the Withdrawal Agreement:

- The ending or discharge of TS or a special procedure ongoing at the end of the transition period within the time-limits set out in Annex III to the Withdrawal Agreement by release for free circulation, including under E-U provisions or TA with partial relief from import duty referred to in Article 49(2) of the Withdrawal Agreement in accordance with Article 77(1) UCC.
- The non-compliance with the UCC with regard to TS or a customs procedure referred to in Article 49(1) of the Withdrawal Agreement in accordance with Article 79 UCC. That covers also non-compliance with the UCC time-limits for goods in TS.

In general, the time limit for notifying a customs debt is set at 3 years from its incurrence in accordance with Article 103(1) UCC.

In order for the Union and the UK to effectively measure and mutually assure their mutual liabilities covered by Article 49(1) and (2) in accordance with Article 136(3)(c) (in respect of the UK) and covered by the last sentence of the second subparagraph of Article 140(4) of the Withdrawal Agreement, the customs administrations are to be able to identify the amounts of the customs debt concerning goods that were in TS or under a special procedure at the end of the transition period either in the UK or in the EU, and are presented to customs to end the TS or discharge the special procedure by releasing the goods for free circulation under the conditions of the UCC after the end of the transition period.

This means that when lodging customs declarations for release for free circulation economic operators in the UK but also in the EU have to distinguish goods that were in TS or under a special procedure at the end of the transition period.

In the customs declaration for release for free circulation of those goods, an identifier in the form of a code has to be used by the economic operators in D.E. 1/11 Additional Procedure referred to in Annex B UCC DA³⁸.

The use of that additional code has been agreed to avoid that the UK and the Member States' customs administrations have to take stock themselves of all goods in TS and under special procedures at the end of the transition period and monitor them henceforth.

By lodging queries in their national declaration systems or by any other appropriate means, the customs authorities will need to determine the monthly total of all amounts on national level of customs debts incurred, established (and made available), pursuant to the acceptance of a declaration for release for free circulation that related to goods which were already under a special procedure or in TS at the end of the transition period.

The Member States will be requested to report those amounts in addition to their normal reporting to the European Commission.

10. ADMINISTRATIVE COOPERATION FOR CUSTOMS

In accordance with Article 98 of the Withdrawal Agreement certain administrative cooperation procedures between a Member State and the UK are to be completed according to the relevant provisions of Union law:

- where one of the administrative cooperation procedures listed in Annex VI of the Withdrawal Agreement was launched before the end of the transition period in accordance with Article 98(1) of the Withdrawal Agreement;

Administrative cooperation procedures related to ongoing procedures or situations in accordance with Article 49(1) of the Withdrawal Agreement, such as e.g. an enquiry procedure started for a Union transit operation, do not fall under Article 98(1) of the Withdrawal Agreement; the UCC applies to those procedures in accordance with Article 49(1) of the Withdrawal Agreement.

- where an administrative cooperation procedure is launched within three years after the end of the transition period concerning facts that occurred before, but were identified only after the end of that period in accordance with Article 98(2) of the Withdrawal Agreement.

This may concern cases of erroneously discharged operations, e.g. where a procedure was illegally discharged by a corrupt official. The customs authorities of the Member States may also ask the customs authorities of the UK within a period of 3 years after the end of the transition period to confirm the origin of the products for which a supplier's declaration was made out in the UK before the end of the transition period; the customs authorities of the Member States may similarly be requested by the

³⁸ Alternatively, where the second sub-paragraph of Article 2(4) UCC DA applies, the identifier shall be used in the second subdivision of Box 37 referred to in Annex 9, Appendix C1 of Regulation 2016/341 (UCC TDA).

customs authorities of the UK to confirm the origin of the products for which a supplier's declaration was made out in the EU before the end of the transition period.

The application of the UCC by the UK authorities in accordance with Article 98 of the Withdrawal Agreement does not entail any access to information systems or databases; therefore, economic operators may be contacted by means other than electronic data-processing techniques.

B. APPLICABLE RULES IN NORTHERN IRELAND AFTER THE END OF THE TRANSITION PERIOD

After the end of the transition period, the Protocol on Ireland/Northern Ireland ("IE/Ni Protocol") applies.³⁹ The IE/Ni Protocol is subject to periodic consent of the Northern Ireland Legislative Assembly, the initial period of application extending to 4 years after the end of the transition period.⁴⁰

The IE/Ni Protocol makes certain provisions of EU law applicable also to and in the United Kingdom in respect of Northern Ireland. In the IE/Ni Protocol, the EU and the United Kingdom have furthermore agreed that insofar as EU rules apply to and in the United Kingdom in respect of Northern Ireland, Northern Ireland is treated as if it were a Member State.⁴¹

The provisions of EU law made applicable to and in the United Kingdom in respect of Northern Ireland include the EU customs legislation and obligations stemming from the international agreements concluded by the Union, or by Member States acting on its behalf, or by the Union and its Member States acting jointly, insofar as they relate to trade in goods between the Union and third countries.⁴²

The IE/Ni Protocol also explicitly provides that any references to the customs territory of the Union in the applicable provisions of the Withdrawal Agreement and of the IE/Ni Protocol, as well as in the provisions of Union law made applicable to and in the UK in respect of Northern Ireland by the IE/Ni Protocol, is to be read as including Northern Ireland.⁴³ This means that insofar as EU customs rules apply to and in the UK in respect of Northern Ireland, the EU and the UK agree to treat Northern Ireland, for the purpose of the application of those rules, as if it were part of the customs territory of the Union.

At the same time, seeing that Northern Ireland is part of the customs territory of the UK, in respect of the rights and obligations of third countries (including the Union's preferential partner countries), Northern Ireland is not part of the Union customs territory.

More specifically, after the end of the transition period, this means *inter alia* the following:

³⁹ Article 185 of the Withdrawal Agreement.

⁴⁰ Article 18 of the IE/Ni Protocol.

⁴¹ Article 7(1) of the Withdrawal Agreement in conjunction with Article 13(1) of the IE/Ni Protocol.

⁴² Articles 5(3), 5(4) and sections 1 and 4 of annex 2 of the IE/Ni Protocol.

⁴³ Article 13(1) of the IE/Ni Protocol. This irrespective of Article 4 of the IE/Ni Protocol, as Article 13(1) operates "[n]otwithstanding any other provisions of this Protocol".

- Goods brought to Northern Ireland from third countries or from other parts of the UK will be subject to customs supervision and may be subject to customs controls; customs formalities apply to those goods, declarations have to be lodged and customs authorities may require guarantees for potential or existing customs debts;
- Goods, including domestic goods of Northern Ireland, to be taken out to third countries or to other parts of the UK will be subject to customs supervision and may be subject to customs controls; customs formalities apply to those goods; the goods will usually be placed under the export procedure;
- No customs supervision, controls or formalities shall be applicable to goods moving between Northern Ireland and the Union, where those goods move as an intra-Union movement;
- Goods brought to Northern Ireland and released for free circulation there will be subject to the Common Customs Tariff⁴⁴ according to Article 5(3) of the IE/Ni Protocol; no tariff or the UK's external tariff is payable in accordance with Articles 5(1) and 5(2) of the IE/Ni Protocol;⁴⁵
- Authorisations granting the status of Authorised Economic Operator (AEO) and other authorisations for customs simplifications granted to economic operators established in Northern Ireland remain valid in the customs territory of the Union, subject to information to be provided by the authorities of the UK in this respect.

In relation to origin for preferential purposes, the rules set out in sections A.4 and A.5.3. (“origin aspects”) of this notice apply to Northern Ireland in the same way as they do to other parts of the UK. This means in particular:

- Goods produced in Northern Ireland, even before the end of the transition period, are not considered as EU originating for the purposes of their direct exportation, or exportation after further processing, to an EU preferential partner country;
- Goods originating in the EU and located in Northern Ireland or originating in EU partner countries and located in Northern Ireland before the end of the transition period, if moving as an intra-Union movement from Northern Ireland to the EU in compliance with the requirements of Article 47(1) of the Withdrawal Agreement can still be considered as originating when re-entering the customs territory of the Union, provided that the necessary documents to prove the origin of the goods are available according to the provisions of the concerned EU preferential regime.

⁴⁴ Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff, OJ L 256, 7.9.1987, p. 1.

⁴⁵ The Joint Committee is tasked with establishing the criteria or conditions for considering that a good brought into Northern Ireland from outside the Union is not at risk of subsequently being moved into the Union or not subject to commercial processing, by decision before the end of the transition period, as referred to in the fourth subparagraph of Article 5(2) of the IE/Ni Protocol; as long as no such decision is adopted, in accordance with Article 5(2) of the IE/Ni Protocol all goods brought into Northern Ireland from outside the Union shall be considered to be at risk of subsequently being moved into the Union and are as such subject to the Common Customs Tariff.

Dedicated websites of the Commission provide further information on:

- [customs and tax-related aspects of the UK withdrawal](#);
- the [UCC](#);
- general information on [customs procedures and formalities](#);
- [general aspects of preferential origin of goods](#);
- and [external trade aspects of preferential origin of goods](#) (Market Access Database).

European Commission

Directorate-General Taxation and Customs Union

ANNEX: PREFERENCES AND RULES OF ORIGIN DURING THE TRANSITION PERIOD

1. PREFERENTIAL ORIGIN⁴⁶ ASPECTS

According to Article 127(1) of the Withdrawal Agreement, EU law (including the international agreements concluded by the EU) applies to and in the UK during the transition period.

The territorial scope for trade in goods of these agreements is generally defined as the territories where the EU Treaties apply, and in some cases (e.g. more recent Free Trade Agreements (FTAs) with Canada, Central America, Andean countries or Japan) also the areas which are part of the customs territory of the Union.

Under the Withdrawal Agreement, the EU Treaties apply to and in the UK during the transition period, and during that time the UK is part of the customs territory of the Union.

According to Article 129(1) of the Withdrawal Agreement, the UK is bound by those international agreements during the transition period.

This also applies to FTAs with preferences concluded by the EU.⁴⁷

As a consequence

- UK products/materials/processes are to be treated by the Union as EU products/materials/processes during the transition period;
- Products/materials/processes of the EU's FTA partners are to be treated by the United Kingdom as products/materials/processes originating in an FTA partner and are to receive the relevant preferences.

While the Union formally notified its international partners that the UK is "to be treated as a Member State" during the transition period,⁴⁸ there is no certainty that FTA partners will treat the UK as a Member State during the transition period for the purposes of the FTAs.⁴⁹

⁴⁶ References to "originating" or "non-originating" in this section should be considered only in relation to preferential origin.

⁴⁷ As part of the EU common commercial policy, the EU has also preferential trade arrangements in the Generalised Scheme of Preferences (http://ec.europa.eu/trade/policy/countries-and-regions/development/generalised-scheme-of-preferences/index_en.htm). With regard to the issues set out in this note (effect of UK input when determining the preferential origin for tariff treatment), the preferential tariff treatments in the Generalised Scheme of Preferences may be in practice less relevant than FTAs. However, for the sake of completeness, both aspects are addressed in this note.

⁴⁸ To this end, a *note verbale* has been sent to third countries informing them that the UK "is treated as a Member State [...] for the purposes of [international agreements]" during the transition period (see https://ec.europa.eu/info/files/note-verbale_en).

⁴⁹ To date, the Commission has only received replies to its *note verbale* from a limited number of FTA partners. Nevertheless, several FTA partners have publically expressed their intention to continue treating the UK as a Member State during the transition period (e.g. Norway, Canada or Mexico). There is, however, a possibility that some of our FTA partners might express a different view, which means that there is no guarantee that they will all treat the UK as a Member State for the purposes of international agreements during the transition period. Also, other partners may not at all or only later respond to the *note verbale*.

2. VERIFICATION OF ORIGIN

According to the origin protocols of the EU FTAs, preferences can be denied only after a verification process. If a third country requests the verification of the EU origin of a product which is considered as originating because of its UK contents, the following applies:

- Member States customs authorities have to apply EU law, according to which UK products/materials/processes are considered as EU products/materials/processes. Therefore, they will have to confirm the origin of the products concerned considering the UK content as qualifying for preferential EU origin.
- FTA partners could only deny the preferences in the context of verification in line with the conditions established in the FTA origin protocols. Generally, the preference can be denied by the FTA partner only if, after a request of verification:⁵⁰
 - there is no reply provided by the authorities of the exporting country; or
 - the reply does not confirm
 - the authenticity of the origin proof,
 - the (preferential) origin of the products, or
 - the compliance with other conditions established in the origin protocol.

This uncertainty is inevitable given that the EU and UK could only agree bilaterally on the obligations (not the rights) under the FTAs through the Withdrawal Agreement.

⁵⁰ Only in two cases (agreements with Canada and Japan) could the authorities of the importing country take a different decision in line with the FTAs on the basis of sufficient justification and after consultation with the other party.



HM Government

The Border with the European Union

Importing and Exporting Goods

Border and Protocol Delivery Group

July 2020

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. **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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(1.1) Importing Goods – The Core Model

The new process for importing to be followed for all goods from January 2021.

(1.2) Importing Goods – Additional Requirements

The new processes for specific goods imports, for example food, from January 2021.

Importing Stage 2: April 2021

(2.1) Changes from April 2021

Some changes to the process for specific goods imports, for example food, from April 2021.

Importing Stage 3: July 2021

(3.1) Importing Goods – The Core Model

The new process for importing to be followed for all goods from July 2021.

(3.2) Importing Goods – Additional Requirements

The new processes for specific goods imports, for example food, from July 2021.

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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

Timing

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.

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**

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.

1 January 2021

but there are options to defer payment.

IMPORTS SECTION 1.1.4

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.

1 January 2021

but there are options to defer payment.

IMPORTS SECTION 1.1.4

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.

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:

Good 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](#).

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

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 [here](#). 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 [here](#). The UK Government has announced a [grant scheme to support intermediaries](#) and those businesses who want to make declarations themselves.

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 Permits

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.

→ 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.
- 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. The tariffs shown are those currently being applied until 1 January 2021. Use the [UK Global Tariff tool](#) 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 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

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](#), 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.

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 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 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](#) 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 [here](#). 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 \(NCTS\)](#).

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 [here](#).

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 [here](#).

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 [here](#).

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 non-controlled 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 [here](#).

1.1.6 Non-Freight Imports

Travellers with commercial goods in accompanied baggage (Merchandise in Baggage)

Traders carrying standard (non-controlled) commercial goods in their luggage or a small vehicle with a value not exceeding £1500, will need to make a simple online declaration either before arriving into GB or make an oral declaration at the point of import using a Red Point/Channel if it exists at the GB port.

For goods over £1500 or controlled goods, traders will need to make a standard electronic customs declaration before arrival, or an oral declaration at a Red Point/Channel if one exists at the GB port of entry.

Cash Controls

From 1 January 2021 individuals travelling into GB carrying £10,000 or more will be required to declare this. These requirements will also fall on couriers who are transporting cash on behalf of business.

Declarations can be made either [online](#) or by phone. They can also be made via a paper BOR9011 declaration submitted to Border Force officials at a Red Channel/Point, if one exists at the GB port of entry.

Post and Parcels

From 1 January 2020 the customs declaration requirements currently in place for the movement of goods by post and parcel between the UK and RoW countries will apply to movement between GB and the EU.

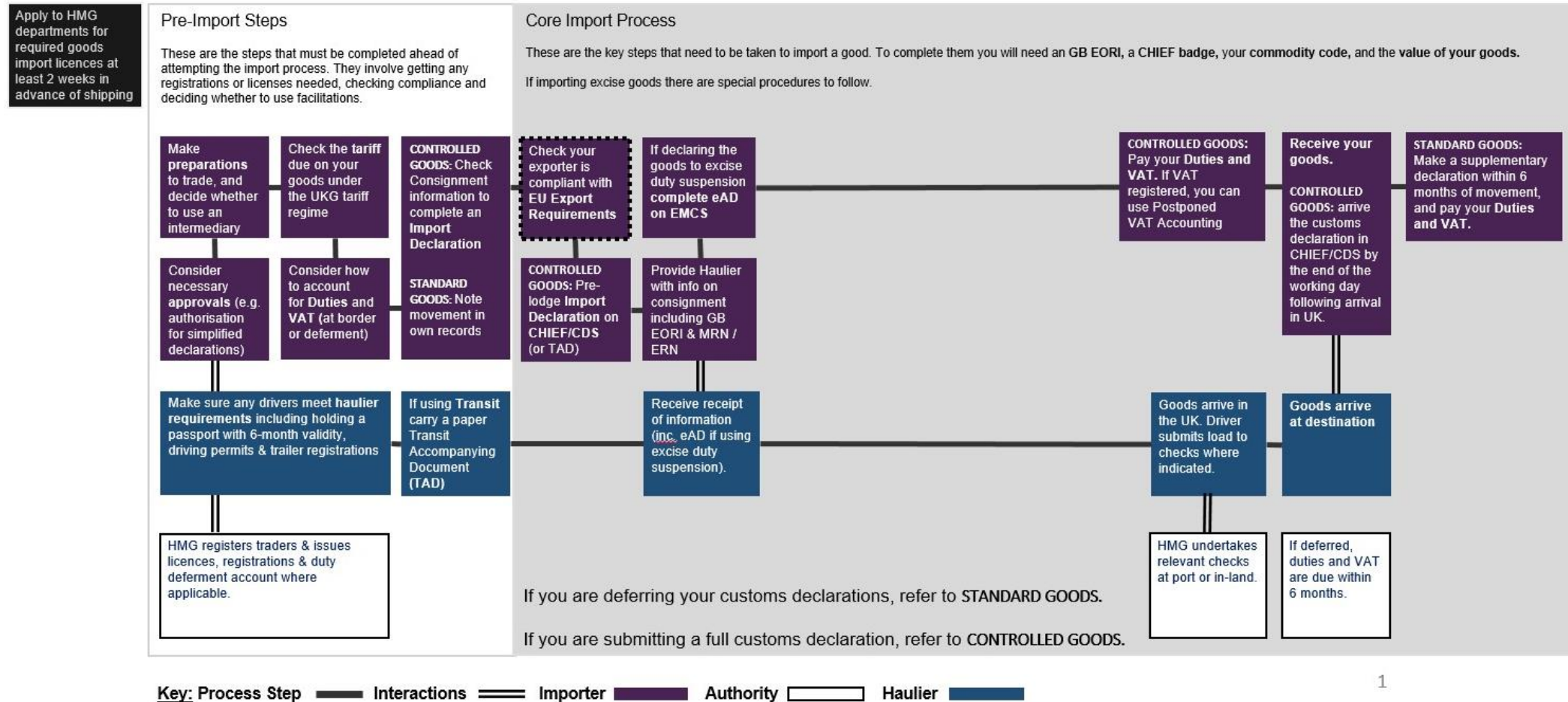
For postal consignments imported into GB by the Royal Mail Group (RMG) - the UK's designated universal postal service provider - the use of the CN22/CN23 customs forms will apply for non-controlled goods not exceeding £900 in value. For all other postal movements, a standard electronic customs declaration will need to be submitted to HMRC. Items of correspondence (letters, postcards and braille letters) can be imported through a declaration by conduct.

For goods moved into GB by parcel operators (other than the RMG) a standard electronic customs declaration will need to be submitted to HMRC, unless the parcel operator is authorised to submit a bulked customs declaration.

However, between 1 January and 1 July 2021 both RMG and parcel operators will be able to make a deferred declaration for non-controlled goods (assuming the operator meets the eligibility requirements).

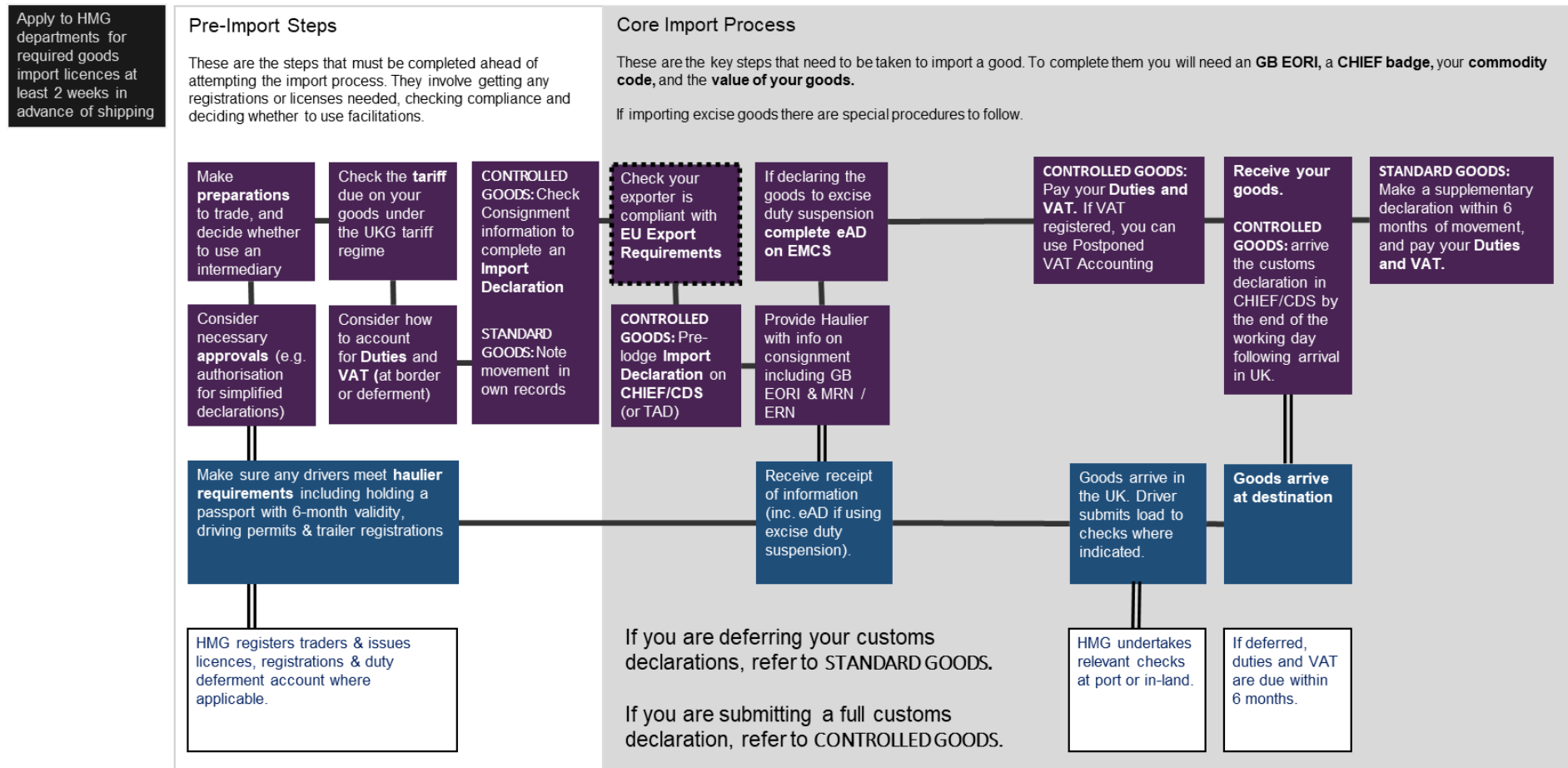
Importing through locations with Customs Control Systems

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.



Key: Process Step — Interactions == Importer ■ Authority □ Haulier ■

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).

Species covered by CITES are listed in the UK under one of four appendices to the applicable regulations, according to the degree of protection that each species needs. The exact import controls that apply are determined by the appendix the species are listed in.

UK CITES requirements are the same for the EU as RoW.

- Appendices A and B: imports to UK need a valid, endorsed export permit (or re-export certificate) from the country of export, and an import permit from the Animal and Plant Health Agency (APHA).
- Appendix C: imports to UK would need an export permit, re-export certificate or certificate of origin from the country of export and a valid import notification on entry to GB.
- Appendix D: imports to UK would need an import notification on entry to UK.

Traders can check whether the species they intend to import is listed on the CITES list [here](#) or [here](#).

Requirements

All import, export, re-export and introduction of species covered by UKWTR need to be authorised, and the importer or intermediary must present the valid, original CITES export and import permits to Border Force officers for endorsement at a designated CITES port/point of entry.

The list of UK designated ports/points of entry can be found [here](#).

If no valid import permit and necessary export permit or certificate is presented at the UK point of entry/exit, the specimen will not be allowed to proceed and could be seized.

Both the GB importer and the EU exporter will need to apply for a CITES permit from their competent authority. Contact details for EU competent authorities can be found [here](#).

For GB, CITES import permit applications are processed by APHA at the Centre for International Trade in Bristol. Details for traders are available [online](#).

Traders will need to allow 15 working days for permits to be processed. There are some specific exemptions from these requirements, and applicants are encouraged to contact APHA prior to making an application. This can be done [online](#).

Imported goods may also need to be accompanied by an export permit, re-export certificate or certificate of origin; this will be dependent on the relevant appendix to the Convention that the species are listed in.

The EU export permit (or re-export certificate) must also be endorsed (printed permits are wet stamped, e-permits will be validated) by a customs officer upon exit, and then both the export and import permit/notification are endorsed (i.e. wet stamped) by a customs officer upon entry into GB. It is the importer's responsibility to make sure that the original permit is presented to Border Force staff at the point of entry.

Moving CITES specimens by post

CITES documentation and specimens must be presented to Border Force (at one of the 27 points of entry) before posting items to destinations outside of the UK. Before importing CITES goods by post, the GB importer must ensure the sender completes customs declarations and any CITES documents required. Border Force check CITES imports before they can enter the UK. Importers will be asked to provide the CITES UK import permit before BF release the specimen.

Requirements for postal CITES movements can be found [online](#).

Location of Checks

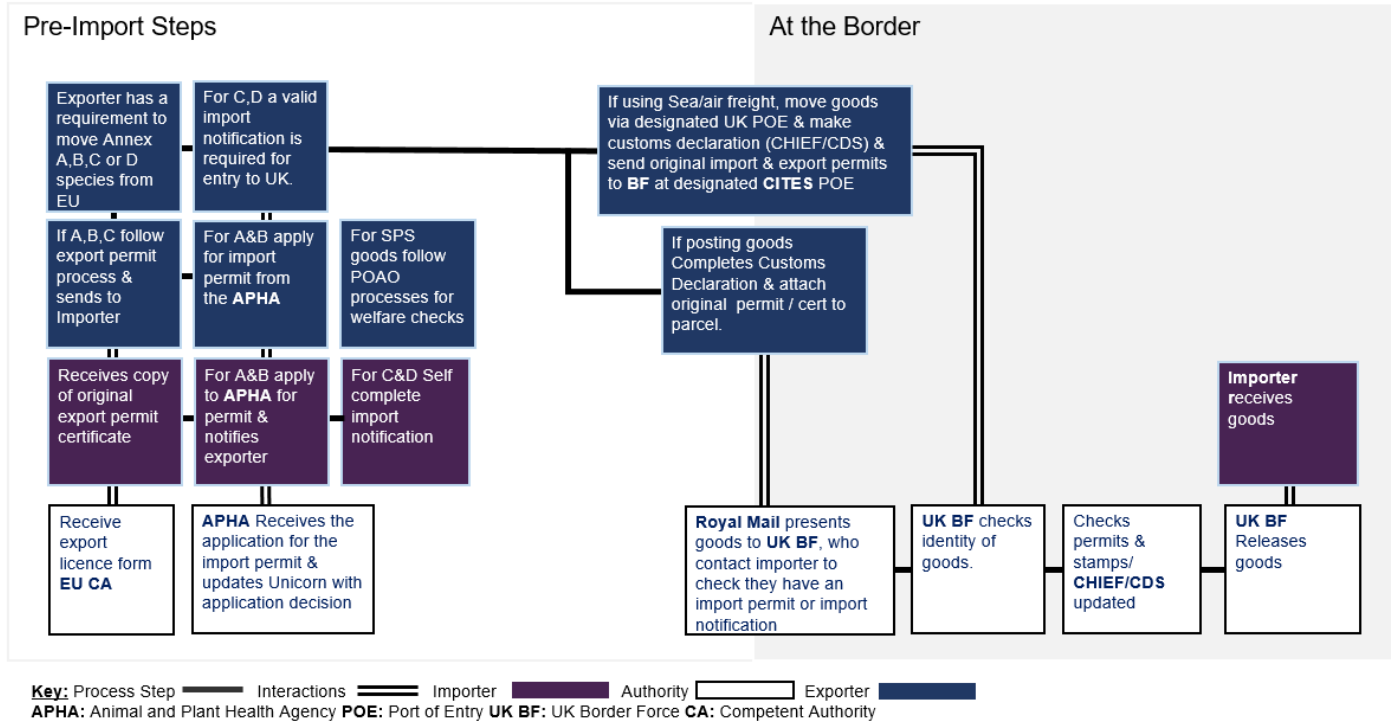
CITES specimens can only enter or leave the UK at CITES-designated points of entry/exit. Further information is available [here](#).

Additional requirements for live animals, marine-caught fish, animal products and plants and plant products

CITES specimens will require 100% documentary checks by Border Force from January 2021. Imports of live animals (and some derivative products, plants or timber), listed under CITES may also be subject to specific sanitary and phytosanitary controls (Products of Animal Origin, Products not for human consumption, chilled and frozen goods, and Forestry material) as detailed elsewhere in this document, which may further restrict which points of entry can be used at the UK Border. For example, species of live animals listed under CITES would need to enter GB at a CITES-designated point of entry that also has a suitable Border Control Post for live animals.

Under CITES conference resolution 12.3 (Rev CoP16), certain artificially-propagated plants from Austria, Belgium, Canada, Czech Republic, Denmark, Germany, Hong Kong, Republic of Korea, Singapore and Sweden may be imported with a valid combined Phytosanitary/CITES export permit subject to certain conditions, accompanied by UKWTR import documents. These documents should be presented to Border Force at import for endorsement.

Process Map: CITES



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.

Rough diamonds are diamonds that are unworked or simply sawn, cleaved or bruted and fall under the relevant trade tariff commodity codes – 7102.1000 (unsorted rough diamonds), 7102.2100 (industrial rough diamonds) and 7102.3100 (non-industrial rough diamonds).

The framework that regulates the international trade in rough diamonds - the Kimberley Process (KP) - will continue to apply in the UK from 1 January 2021. Although the UK will no longer be represented by the EU in the KP, the UK has secured independent KP participation.

This means that importing rough diamonds from the EU will be subject to import controls in line with rough diamond imports from all KP participants. A list of KP participants can be found on the [KP website](#).

Importing rough diamonds from non-KP participants is prohibited. The Government Diamond Office (GDO) implements the KP in the UK.

Original KP certificates for rough diamond imports should be presented to HMRC or Border Force before entry clearance can be granted. Border Force officers endorse the KP certificate at the time of import (at port) after import checks are performed and requirements are met. If there isn't an original KP certificate, the goods are liable for seizure. Further information can be found [here](#).

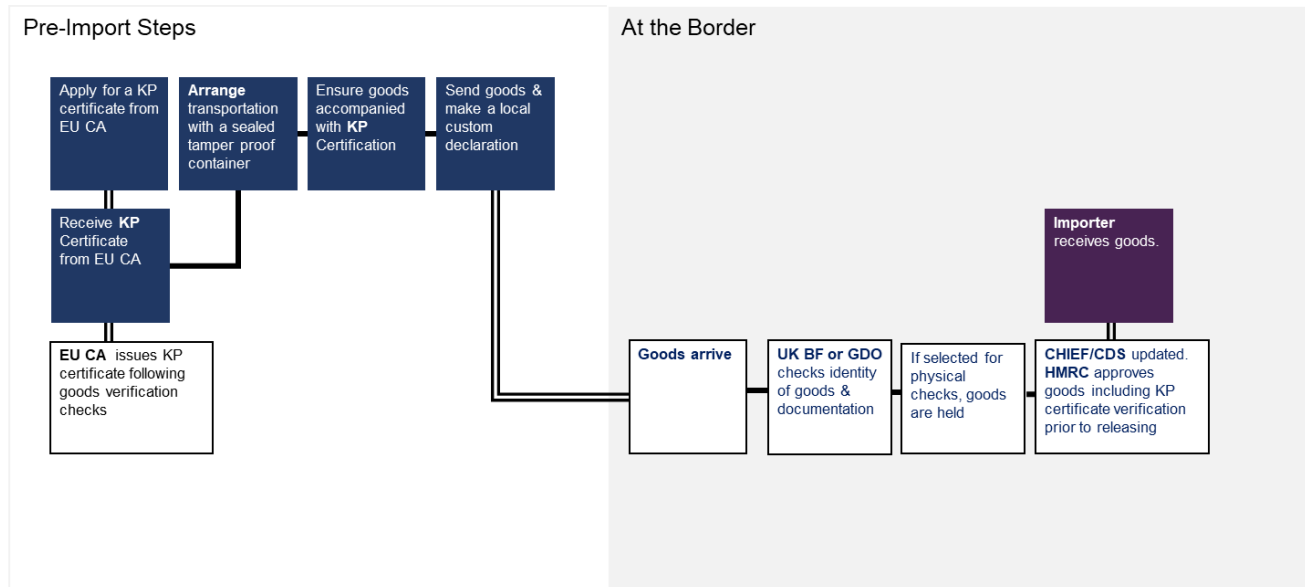
For imports at non-linked inventory ports, the importer or agent must present the Kimberley Process certificate to HM Revenue and Customs (HMRC) by faxing the customs import declaration and supporting documents to their National Clearance Hub (NCH). At the same time the importer or intermediary needs to make arrangements to present the original KP certificate to Border Force for verification and endorsement.

Requirements

Rough diamond imports to GB from the EU would need an accompanying KP certificate issued by an EU competent authority and imported in a sealed, tamper-proof container.

Imports may be subject to physical inspection by the GDO and Border Force to ensure full compliance with the KP. If inspections indicate that the rough diamonds are not KP compliant or do not match the details on the certificate (e.g. value, weight, etc), then the shipment could be liable to seizure.

Process Map: Rough Diamonds



Key: Process Step- Interactions Importer Authority Exporter
 KP: Kimberley Process GDO: Goods Diamond Office EU CA : EU Competent Authority UK BF: UK Border Force

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 [here](#).

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 [here](#) 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

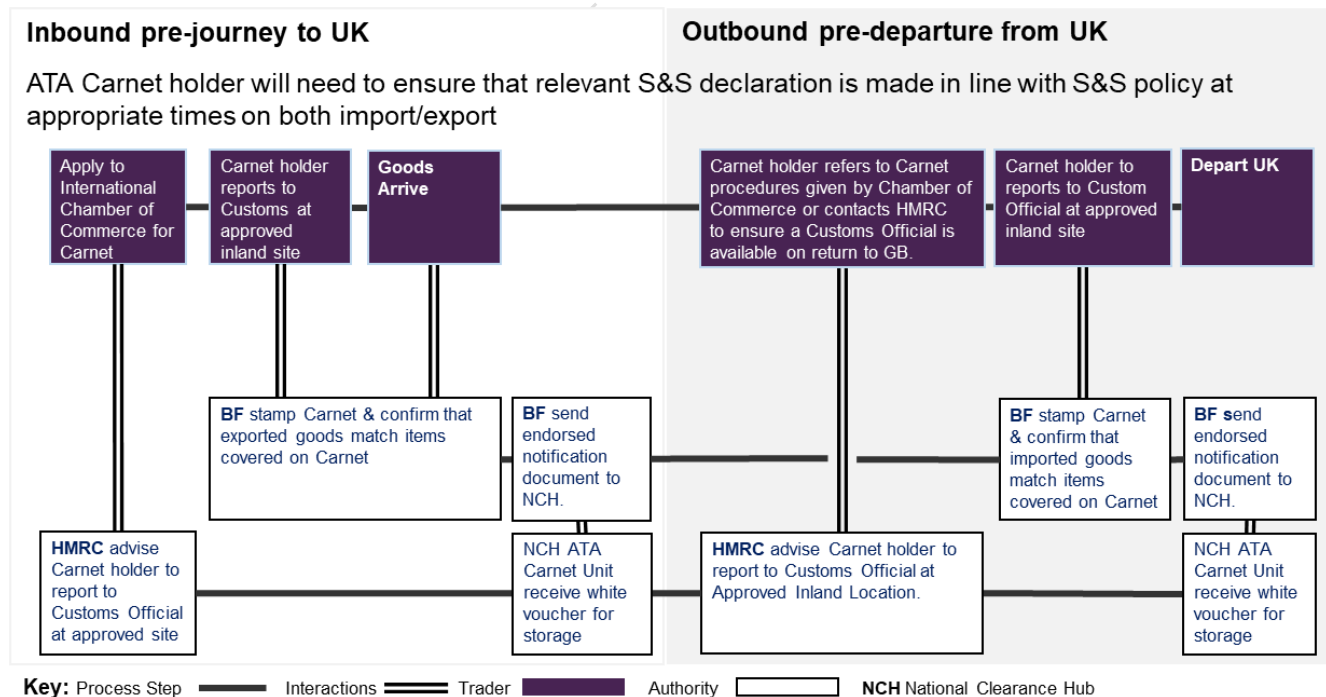
The London Chamber of Commerce and Industry

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**

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 standardised 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.



Animal Products (Products of Animal Origin and Animal By-Products)

Animal By-Products not intended for human consumption (ABP) are categorised as either high-risk or low-risk.

Import requirements for **high-risk ABP** will apply from January 2021 – **see below**.

New import requirements for **Products of Animal Origin (POAO)** will not apply until April 2021 – see **SECTION 2.2.3**.

New import requirements for **low-risk ABP** will not apply until July 2021 – see **SECTION 3.2.3**.

Requirements

From January 2021, high-risk Animal By-Products (ABP) – such as Category 1 material, Category 2 material and meat-and-bone meal or animal fat derived from Category 1 and Category 2 materials and Category 3 processed animal protein (PAP) – will be subject to the following import requirements.

Guidance on what constitutes high-risk ABP is available online [here](#).

This includes the requirement for:

- Pre-authorisation by Defra/APHA of Category 1 material, Category 2 material and meat-and-bone meal or animal fat derived from Category 1 and Category 2 materials prior to any imports taking place
- Import pre-notifications submitted by the importer on the domestic notification system (IPAFFS) in advance of the goods' arrival (in line with existing requirements for imports of high-risk ABP from the EU)
- Goods to be accompanied by the current official ABP commercial documentation

The requirement for most ABPs to be accompanied by official commercial documentation when imported from the EU will remain from January 2021. Detail on the information that must be contained in commercial documentation can be found at the link above. [Contact APHA](#) if you're unsure whether you need a commercial document.

All other ABP consignments will still need to be accompanied by the current official ABP commercial documentation without the need for pre-notification.

This does not include the requirement for goods to be accompanied by an Export Health Certificate, enter via a Border Control Post, or undergo identity or physical checks at the border. However, these controls will be introduced in July 2021 – see **SECTION 3.2.3**.

Regular auditing of premises importing ABP goods, where the commercial documents will be checked, will continue as part of the UK Government's national inspection regime to tackle disease and fraud risk for all ABP products, including EU imports.

Additional Requirements for Marine-Caught Fish and CITES-listed goods

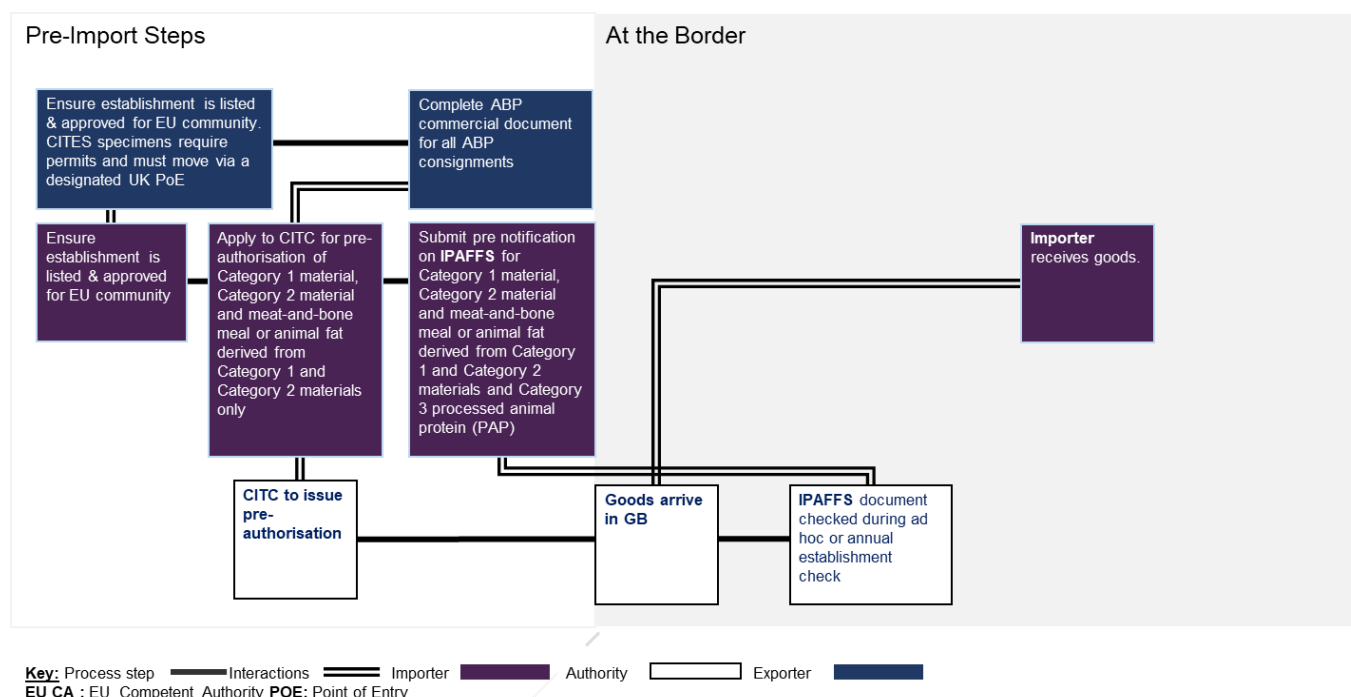
Imports of marine-caught fish, fishery products and some types of shellfish will also need to meet catch certificate requirements as detailed for **fish, shellfish and their products**.

Imports of food products made from species listed in the CITES, EUWTR or UKWTR annexes, such as caviar from the Sturgeon family, will also need to meet CITES-related requirements as detailed for CITES goods in **SECTION 1.2.2**. These include the requirement for relevant EUWTR export permits from the country of departure and a UKWTR import permit issued by APHA.

Systems

The importer will need to [register for IPAFFS](#).

Process Map: High-Risk Animal By-Products



Fish, shellfish and their products

From January 2021, most imports of **marine-caught fish** and some shellfish will need to be accompanied by a catch certificate.

Fish within the scope of **animal products** and **live animals** will be subject to import controls applying to animal products as listed under **1.2.3**.

Requirements for all fish and shellfish and their products

From January 2021, fish and shellfish and their products originating from the EU will be subject to sanitary and phytosanitary import controls, similar to those applying to animal products and live animals. However, some aspects will not take effect until April 2021 or July 2021.

In addition, most imports of marine-caught fish and some shellfish will need to be accompanied by a catch certificate.

Catch certificates are official documents that prove any marine-caught fish has been caught legally. These are issued by the competent authority of the country the fishing vessel is registered to; this will need to be secured by the EU exporter.

Imports of non-marine-caught fish (e.g. farmed fish or shellfish, freshwater fish) and certain exempt marine species (e.g. mussels, cockles, oysters, scallops, fish fry or larvae) are not subject to catch certificate requirements.

Requirements for fish and shellfish as animal products (e.g. containerised fish or via vivier transport)

In line with rules for animal products, imports of fish and shellfish as animal products will not be subject to new SPS import controls until April 2021 – see **2.2.3**.

Requirements for fish as live animals (e.g. ornamental fish)

In line with rules for live animals, imports of fish as live animals will be subject to new import controls from January 2021.

This includes the requirement for:

- goods to be accompanied by an Export Health Certificate (EHC).
- import pre-notifications submitted by the importer in advance of arrival.

EHCs will need to be secured by the exporter from the EU country of origin's competent authority.

Where there are no standardised requirements and no model Export Health Certificate currently exists, the GB importer will need to contact CEFAS/CITC for England/Wales; an importer of live fish/shellfish must be authorised by CEFAS before importing. In Scotland, individual importers do not require authorisation but relevant authorities may need to confirm that the consignment is destined for an authorised facility. Depending on the type of animal, specific welfare requirements

may apply including the need for Transporter Authorisation and specifically approved transportation vehicles.

Contact details for relevant authorities can be found here:

- [Centre for International Trade Carlisle \(CITC\)](#)
- [Centre for Environment, Fisheries and Aquaculture Science](#)
- [Fish Health Inspectorate](#)

The GB importer will also need to submit a notification via the Import of Products, Animals, Food and Feed System (IPAFFS) in advance of the goods' arrival.

Additional Requirements for direct landings of marine-caught fish and shellfish and their products by EU registered fishing vessels

If an EU registered fishing vessel wishes to land its catch directly into GB it must give 4 hours' notice to UK authorities, submit a prior notification document, a pre-landing document and a catch certificate for the fish that is being landed.

Requirements for direct landings of marine-caught fish

Fish will need to be landed at an appropriately designated (i.e. in line with Illegal, Unreported, Unregulated fishing regulation (IUU)) GB port and according to the species being landed must also land in ports listed under the North East Atlantic Fisheries Commission (NEAFC) protocol. Further details of ports in this category are available. If a vessel is over 12m in length it must also correctly complete & submit its electronic logbook in accordance with EU regulations, land at a designated port and in accordance with NEAFC rules. Further details of ports in this category are available [online](#).

EU vessels will need to submit a NEAFC Port State Control form (PSC1 or PSC2). EU vessels will also need to complete a prior notification form and pre-landing declaration.

Further details are available [online](#).

Additional requirements for endangered species listed under CITES

Imports of food products made from species listed in the CITES, EUWTR or UKWTR annexes, such as caviar from the Sturgeon family, will also need to meet CITES-related requirements as detailed for CITES goods in **1.2.2**. These include the requirement for relevant EUWTR export permits from the country of departure and UKWTR import permit issued by APHA.

Locations of checks

Imports of fish as animal products and live animals will not be subject to new controls at the border until July 2021 – see **3.2.3**.

From January 2021, direct landings of marine-caught fish, which are subject to the North East Atlantic Fisheries Commission (NEAFC), will need to be landed at a designated GB port as listed by the NEAFC.

The vessel must also give 4hrs notice to UK authorities, submit a prior notification document, a pre-landing document and a catch certificate for the fish that is being landed.

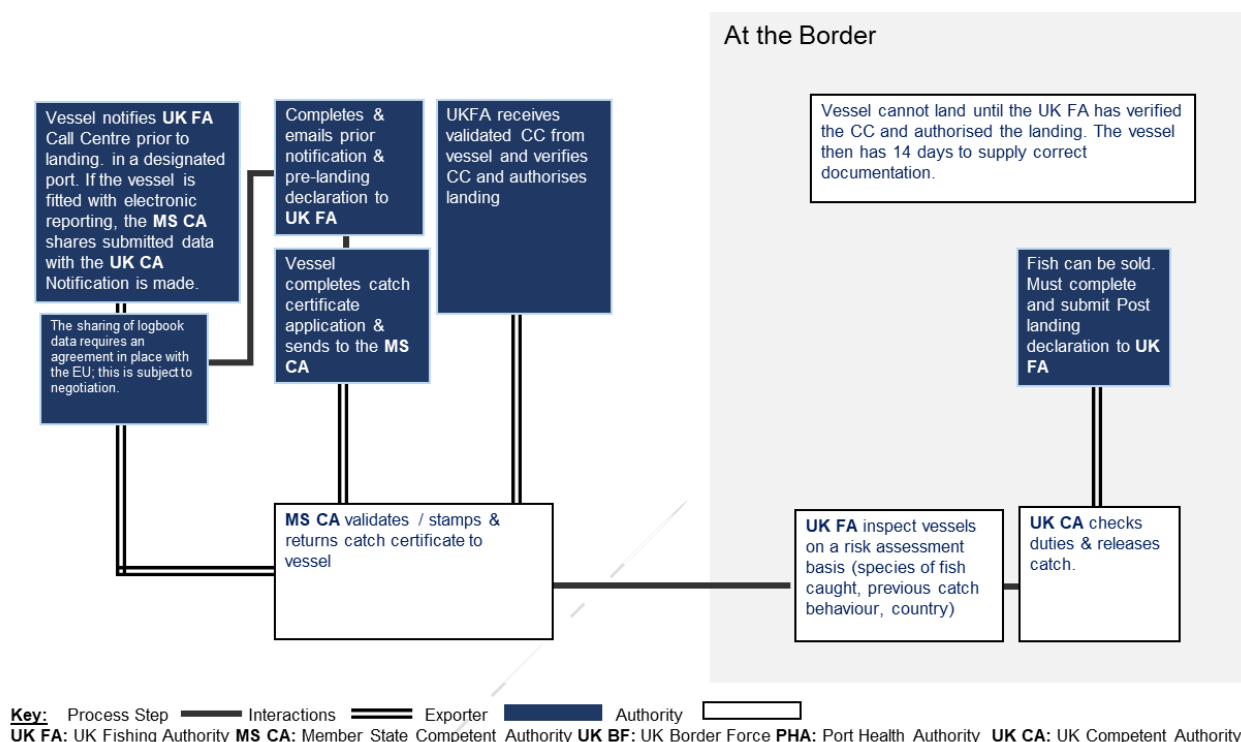
All catch certificates will need to be checked and authorised prior to landing. These checks are carried out away from the border. For fishery products (includes fish), direct landings by EU registered fishing vessels will also become subject to landing in Illegal, Unreported Unregulated fishing regulation (IUU) designated ports.

5% is the IUU regulation benchmark for port inspection of 3rd country vessels (which would include EU vessels). This is determined by species of fish caught, previous catch behaviour and/or country flag.

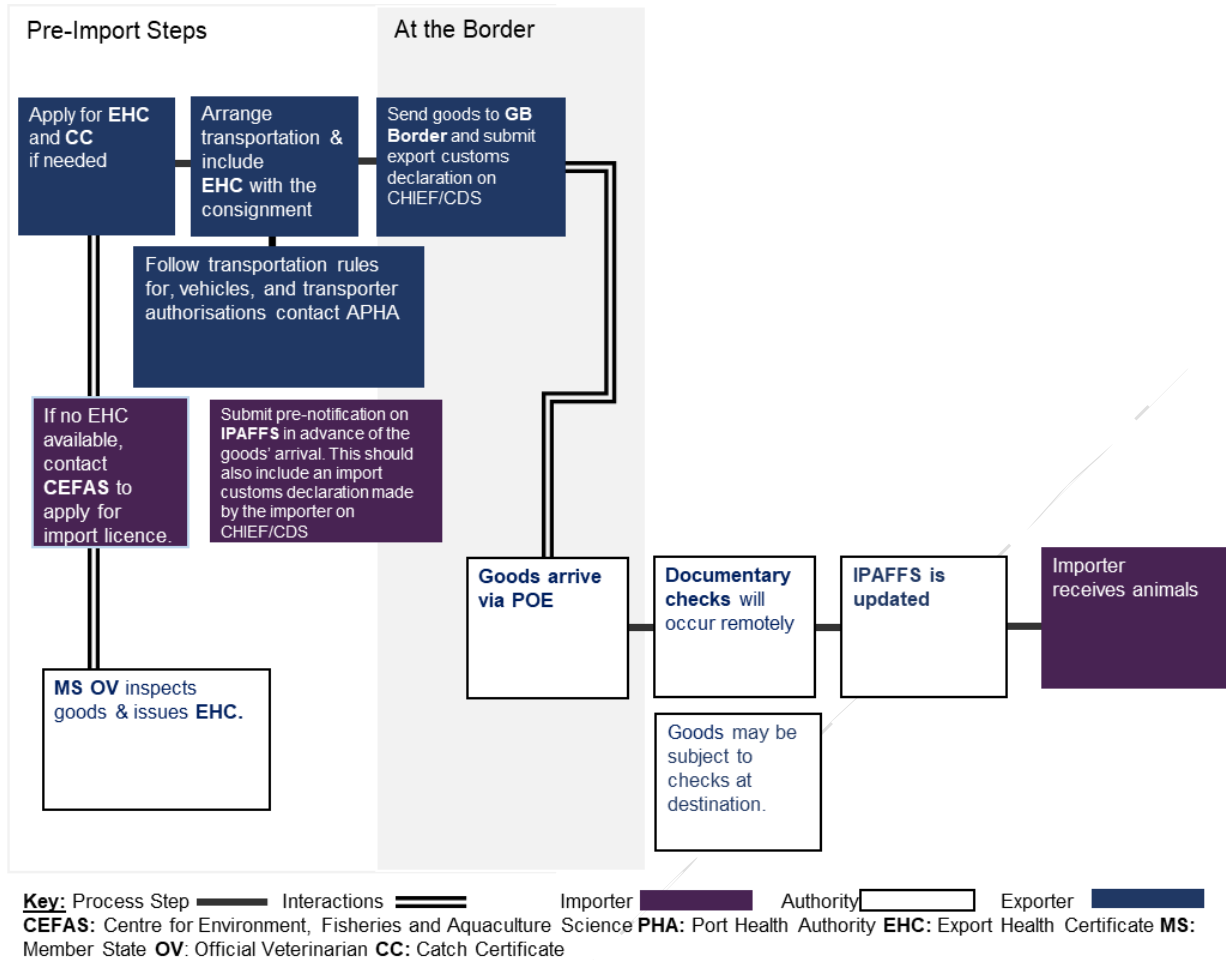
Systems

For import pre-notifications for fish as live animals, the importer will need to [register for IPAFFS](#).

Process Map: Fish Direct Landings



Process Map: Fish as Live Animals



High-Risk Food and Feed Not of Animal Origin (HRFNAO)

New import requirements for **High-Risk Food and Feed Not of Animal Origin (HRFNAO)** will not apply until April 2021 – see **2.2.3**

However, there are two specific exceptions to this;

For HRFNAO that originates from RoW and **transits** through the EU, controls will apply from January 2021 (see below)

Any **HRFNAO** that falls within the scope of **high-risk plants and plant products** will be subject to new import requirements from January 2021. Further information on these is available in **1.2.3**.

Requirements

There is currently no EU-origin HRFNAO. Therefore, any HRFNAO will have originated from a third country, and will have been controlled at the EU border. If these 'EU cleared' HRFNAO are subsequently imported into the UK, they will be treated as EU-origin and will be subject to new import requirements from April 2021 – see **SECTION 2.2.3**.

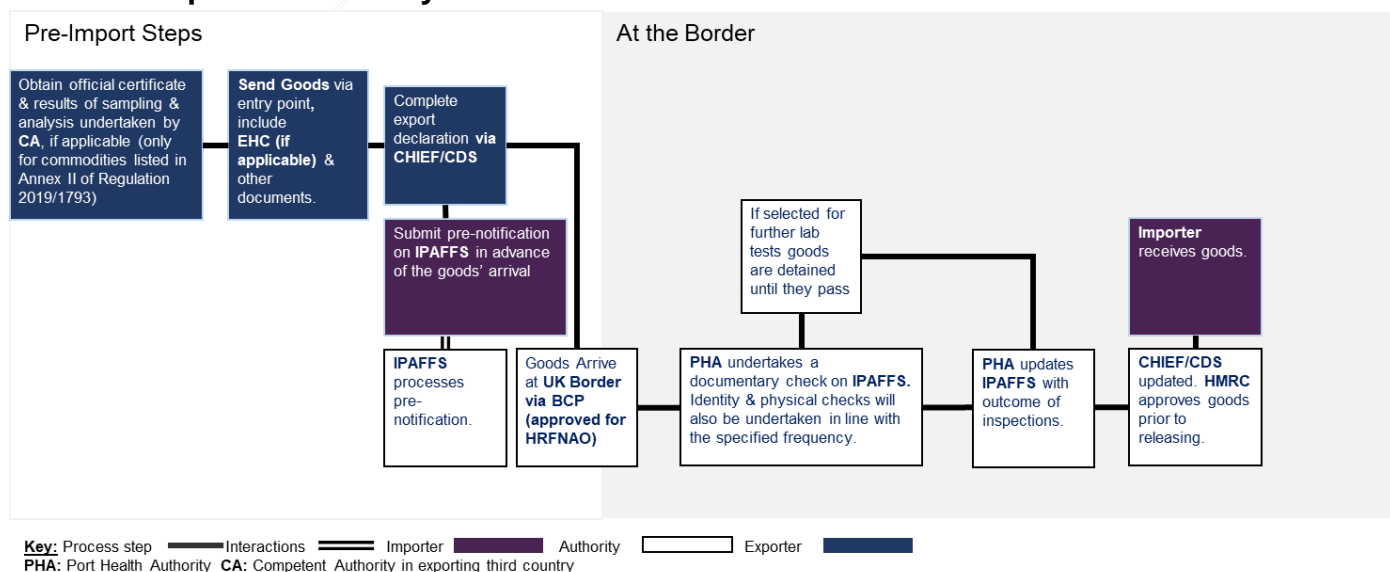
However, RoW-originating HRFNAO that transit the EU from 1 January 2021 will not be controlled at the point of entry into the EU. They will be allowed to travel through the EU under Customs seal to the UK, so will need to be controlled at a UK BCP approved for HRFNAO from 1 January 2021. A list of current BCPs and the commodities they accept is available [here](#).

The UK Government is currently exploring options to build more BCPs and to provide targeted support to ports to do so. Therefore, this list will likely change to include further sites. These changes will be made public in order for traders to prepare accordingly.

Additional requirements for high-risk plants and plant products

HRFNAO also includes imports of some controlled plants and plant products, such as apples, lettuce, and all solanaceous fruits (e.g. tomatoes, aubergines). Imports of HRFNAO within this category will also need to meet any relevant phytosanitary controls as detailed in 1.2.3.

Process Map: Third Country Transit via EU



Live Animals and Germinal Products

From January 2021, **live animals and germinal products** imported from the EU will be subject to new import controls. These include the requirement for health certification and import pre-notifications.

In addition to these requirements, **CITES-listed goods, marine-caught fish and equines** will need to meet separate import requirements. These are detailed in:

For **CITES** goods – 1.2.2

For **marine-caught fish** – 1.2.3

For **equines** – 1.2.3

The requirement for **live animals and germinal products** to enter GB via a Border Control Post will not come into force until July 2021 – see 3.2.4.

Requirements

From January 2021, new import requirements will apply to live animals and germinal products from the EU.

This includes the requirement for:

- goods to be accompanied by an Export Health Certificate (EHC).
- import pre-notifications submitted by the importer via IPAFFS in advance of arrival

This does not include the requirement for entry via a Border Control Post (BCP); this will not come into force until July 2021 – see 3.2.4.

From January 2021, all live animals and germinal products will need to be accompanied by an Export Health Certificate (EHC); this will need to be secured by the exporter from the EU country of origin's competent authority.

Where there are no standardised requirements and no model Export Health Certificate currently exists, the GB importer will need to contact CEFAS/CITC for England/Wales; an importer of live fish/shellfish must be authorised before importing. In Scotland, individual importers do not require authorisation but relevant authorities may need to confirm that the consignment is destined for an authorised facility.

Contact details for relevant authorities can be found here:

- [Centre for International Trade Carlisle \(CITC\)](#)
- [Centre for Environment, Fisheries and Aquaculture Science](#)
- [Fish Health Inspectorate](#)

Depending on the type of animal, specific welfare requirements may apply including the need for specifically approved transportation vehicles, and certificates of competence or authorisations for the drivers and handlers of the animals. Depending on the length of the journey, a journey log would also need to be submitted to APHA and accompany the consignment.

Details on these are available [online](#).

The GB importer will also need to submit a notification via the Import of Products, Animals, Food and Feed System (IPAFFS) in advance of the goods' arrival.

Additional requirements for endangered species and marine-caught fish

Imports of live animal species listed in the CITES, EUWTR or UKWTR annexes will also need to meet CITES-related requirements as detailed for CITES goods in **1.2.2**. These include the requirement for relevant EUWTR export permits from the country of departure and a UKWTR import permit issued by APHA.

Import of live, marine-caught fish will also need to meet catch certificate requirements as detailed in **1.2.3**.

Location of checks

From January 2021, consignments from the EU can continue to enter at any point of entry and do not need to enter via a BCP until July 2021 – see **3.2.4**.

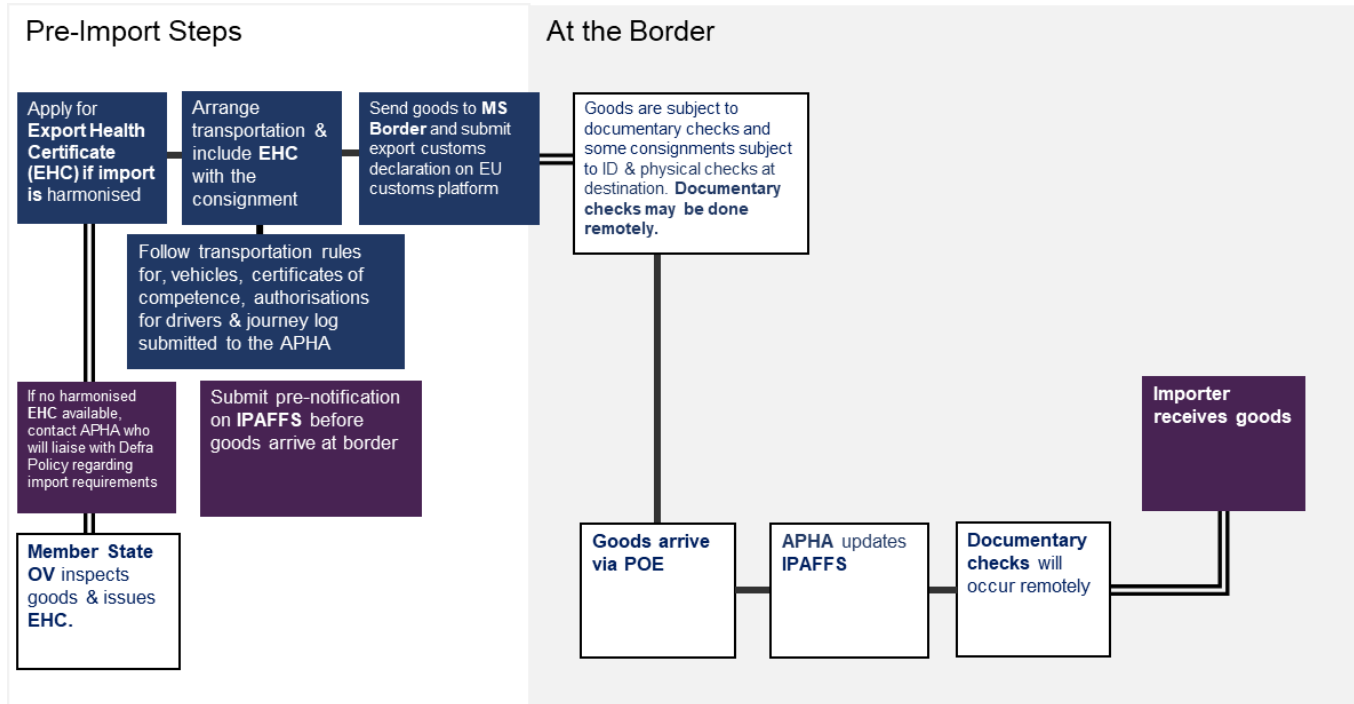
Documentary checks will occur remotely, and identity and physical checks on live animals will be undertaken at the point of destination on a risk-led basis until July 2021.

A documentary check entails an examination of the official documents which are required to accompany the consignment, a visual inspection to verify the content of the consignment – including the marks on animals – correspond to the official documents. A physical check means a check on, as appropriate, the means of transport, the condition of the animal, and may include sampling for analysis.

Systems

The importer will need to [register for IPAFFS](#).

Process Map: Live Animals and Germinal Products



Equines

From January 2021, **equines** from the EU will be subject to import controls in line with those for **live animals**, such as the requirement for health certification and import pre-notifications – see **1.2.3**. These requirements will not change until July 2021.

The requirement for equines to enter GB via a Border Control Post will not come into force until July 2021 – see **3.2.4**.

Requirements

From January 2021, new import requirements will apply to equines from the EU.

This includes the requirement for

- goods to be accompanied by an Export Health Certificate (EHC).
- import pre-notifications submitted by the importer in advance of arrival

This does not include the requirement for entry via a Border Control Post (BCP); this will not come into force until July 2021 – see **3.2.4**.

From January 2021, all equines will need to be accompanied by an Export Health Certificate (EHC); this will need to be secured by the exporter from the EU country of origin's competent authority.

The GB importer will also need to submit a notification via the Import of Products, Animals, Food and Feed System (IPAFFS) in advance of the goods' arrival.

The driver of the equine transportation would also require a Certificate of Competence, a valid Vehicle Approval Certificate, from Defra, and Transporter Authorisation, from APHA. A journey log would also need to be submitted to APHA and accompany the equine in certain cases.

Details on these are available [online](#).

Location of checks

From January 2021, consignments can continue to enter at any point of entry and do not need to enter via a Border Control Post.

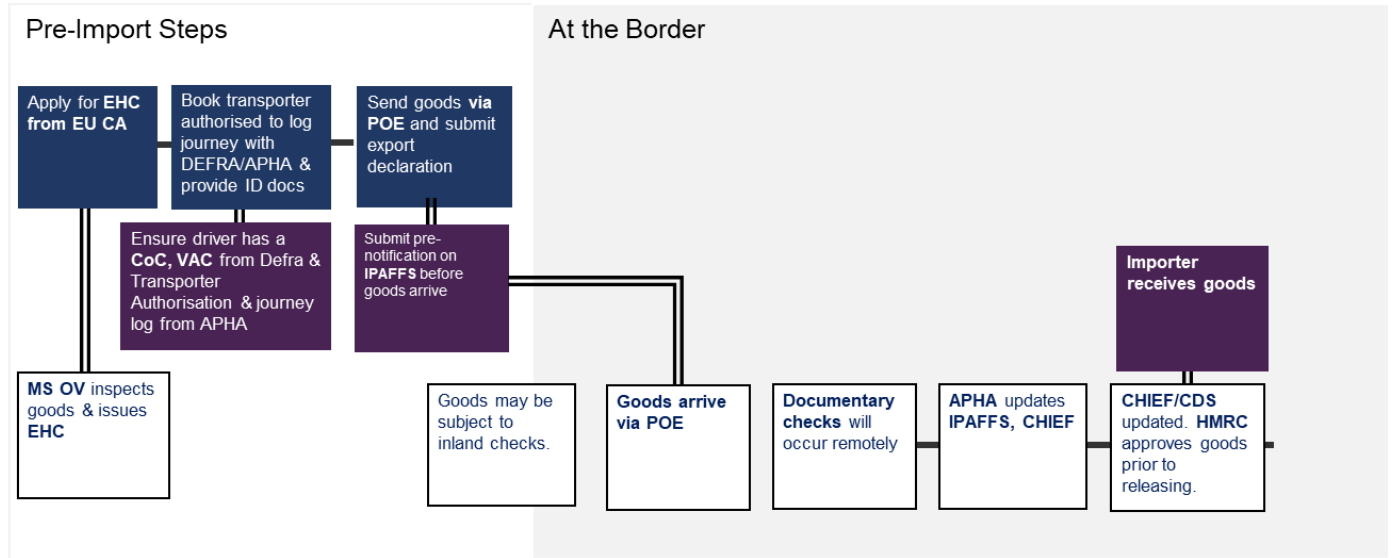
Documentary checks will occur remotely, and identity and physical checks on equines will be undertaken at the point of destination on a risk-led basis. A documentary check entails an examination of the official documents which are required to accompany the consignment, a visual inspection to verify the content of the consignment corresponds to the official documents.

A physical check means a check on, as appropriate, the means of transport, the condition of the animal, and may include sampling for analysis.

Systems

The importer will need to register for IPAFFS [here](#).

Process Map: Equines



Key: Process Step — Interactions — Importer — Authority — Exporter —

APHA: Animal and Plant Health Agency **EHC:** Export Health Certificate **MS:** EU **Coc:** Certificate of Competence **VAC:** Vehicle Approval Certificate **OV:** Official Veterinarian

Plants and Plant Products

New import requirements will only apply to **high-risk plants and plant products** from January 2021 – **see below**. Further guidance on plants and plant products that fall within this category will be made available on GOV.UK in due course.

Then, from April 2021, **all regulated plants and plant products** will be subject to import requirements – see **SECTION 2.2.3**. Further guidance on plants and plant products that fall within this category will be made available on GOV.UK in due course.

A selection of plants and plant products (pineapple, coconut, durian, bananas and dates) are already exempt from the specific phytosanitary controls outlined for most imports. These consignments will continue to not be subject to any border requirements. There may be some additional plants and plant products, which do not pose a risk to UK biosecurity, which will be exempt from import controls.

Requirements

From 1 January 2021, new requirements will apply to imports of high-risk plants and plant products. This includes the requirement for:

- goods to be accompanied by a phytosanitary certificate,
- import pre-notification to be submitted by the GB importer,
- documentary and identity checks and physical inspection

An exhaustive list of the high-risk plants and plant products that will require a phytosanitary certificate and pre-notification of import from 1 January 2021 will be published in due course. It will include all plants for planting; ware potatoes; some seed; some timber; and used agricultural/forestry machinery. In addition, for solid fuel wood not otherwise regulated, pre-notification will be required but a phytosanitary certificate will not.

All high-risk plants and plant products imported from the EU will need to be accompanied by a phytosanitary certificate and may be checked upon entry into GB. A phytosanitary certificate is an official document that certifies that the material has been inspected, is considered free from quarantine and other pests, and that it conforms to the plant health regulations of the importing country.

The exporter will need to apply for a phytosanitary certificate from the relevant competent authority of the EU country of origin; this will need to be secured prior to the goods' departure so that it can be sent to the importer for pre-notification purposes.

Importers will need to submit import notifications at least four hours prior to arrival if travelling by air, or at least one working day prior to arrival by all other modes of transport– along with the phytosanitary certificate.

Checks will be carried out by Plant Health and Seed Inspectors (PHSI) from the Animal and Plant Health Agency (APHA) and the Forestry Commission (FC) in England and Wales, and the Scottish Government in Scotland. Physical inspections will take place at destination or another authorised premises. Guidance on what this entails will be available in due course.

Further information is available [here](#).

Additional requirements for High-Risk Food and Feed Not of Animal Origin and CITES-listed goods

Imports of products categorised as High-Risk Food not of Animal Origin (HRFNAO) will also be subject to these controls as detailed elsewhere in this document.

Plants and plant products that fall under endangered species regulations (CITES/UKWTR) have further requirements as detailed elsewhere in this document.

Locations of checks

High-risk plants and plant products will be subject to documentary, identity and physical checks. A documentary check entails the examination of official certifications, attestations and other commercial documents that are required to accompany the consignment.

An identity check entails a visual inspection to verify that the contents of a consignment correspond with the information provided in the accompanying documentation.

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

Information on the location for where physical checks will take place will be provided on GOV.UK in due course.

Systems

For regulated plants and plant products, the importer will need to have registered via the relevant IT system. For England and Wales this will be IPAFFS; further information will be available shortly for Scotland.

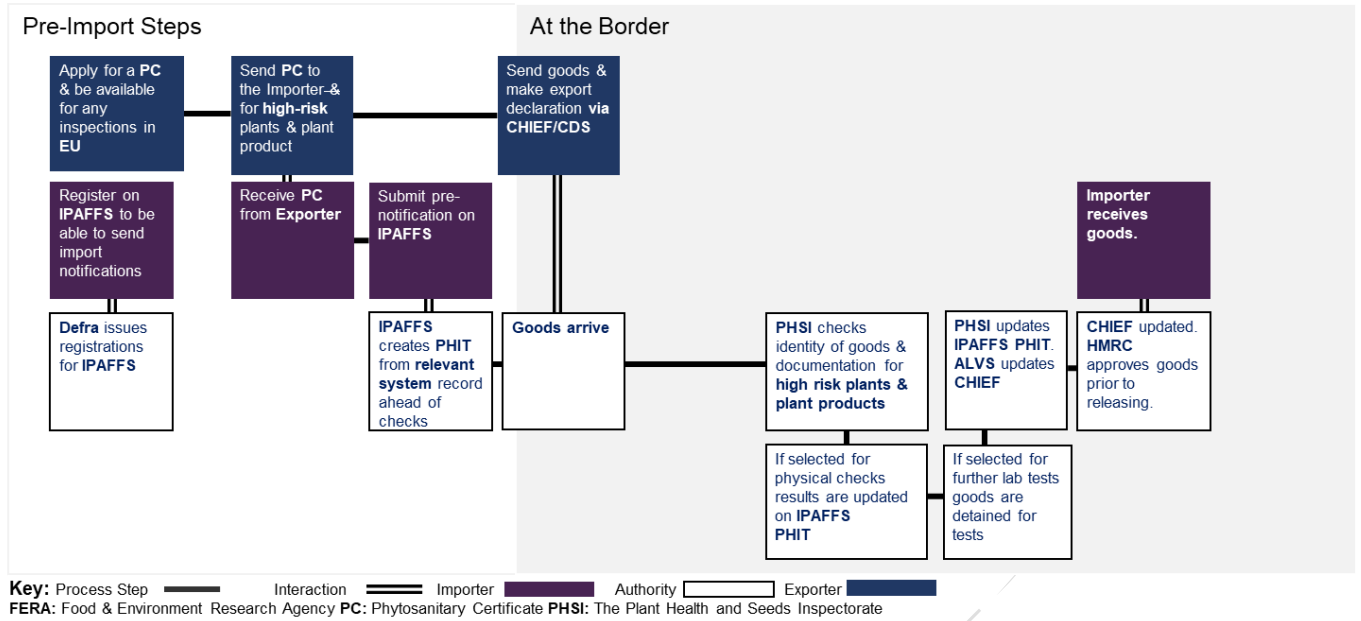
Importers in England and Wales can [register for IPAFFS online](#).

Wood Packaging Material

Wood packaging material (WPM), including pallets and crates, must meet the ISPM15 international standards for treatment and compliant marking. The WPM holding a consignment may be subject to inspections upon entry to GB to verify compliance with the ISPM15 requirements.

Further details on ISPM15 requirements can be found [here](#).

Process Map: Plants and Plant Products



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 [here](#).

Businesses importing excise goods into GB will have to complete a customs import declaration. This can be a full or simplified declaration (the simplified declaration available to importers of excise goods from the EU is the same as is available to importers from RoW). Excise duty will be collected following the same rules that apply for RoW.

All excise duty will be collected via CHIEF/CDS. The Excise Movement and Control System (EMCS) system will be switched off for receipts from the EU.

Excise importers will be able to enter excise goods into excise duty suspension as they can do now for RoW imports.

The Excise Movement and Control System (EMCS) will continue to operate but solely for internal UK duty suspended movements, including movements from the port to the importer's warehouse.

Specific requirements for parcels, tobacco and alcohol

Specific guidance is available on importing [tobacco](#) and [alcohol](#) products.

Excise duty on parcels containing excise goods will be collected by the parcel operator from the recipient in the UK (along with any VAT and customs duty). This is in line with current RoW excise parcel process.

Requirements

To import excise duty goods, a GB EORI number will be required.

Importers wishing to import to excise duty suspension will also need to be approved as a Registered Consignor (or seek the services of one) to declare the goods onto EMCS. An excise movement guarantee must be in place (if required) for duty suspended imports to cover the movement from the port to the warehouse.

To defer the payment of excise duty due on importation, traders or their representatives will need to apply for a Deferment Account Number (DAN). 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.

Systems

All excise imports will be declared through the CHIEF/CDS system. Domestic duty suspended movements will also be declared on the EMCS system.

Checks

Intelligence led checks at the frontier will continue to be carried out by Border Force.



1.2.5 Other Goods

Bottled Water

Imports of **bottled water** will not be subject to additional border processes from January 2021.

However, a variety of documentary and/or physical checks may occur throughout the import process, including after the goods have been released from the border.

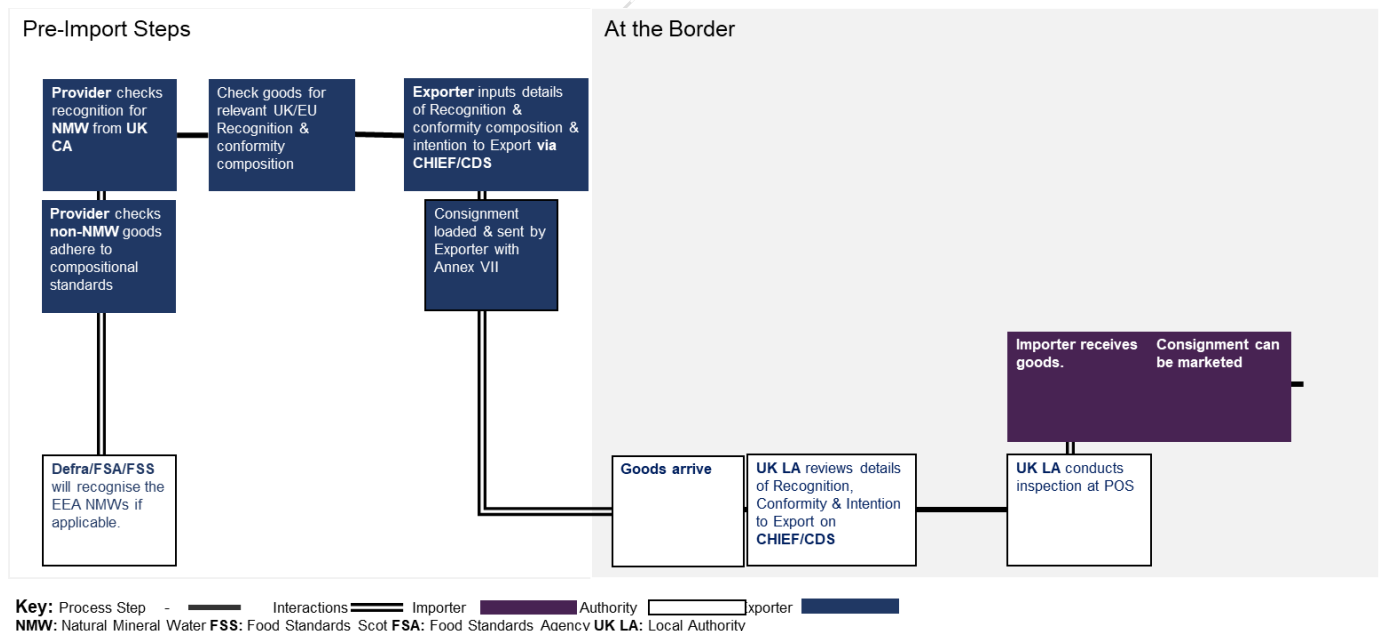
Requirements

Bottled water will not be subject to specific border check requirements and does not need to enter GB via a BCP.

Documentary and/or physical checks, to determine that the core components have been completed, may occur various points through the import process as per all goods. These checks may include taking a sample of the goods being imported and may be undertaken after the goods have been released from the border; this may include taking a sample of the goods being imported.

At the point of sale, aside customary safety and compositional standards for all bottled waters, natural mineral waters (NMWs) will need to carry an extra non-tariff barrier (NTB) – i.e. the recognition in line GB legislation – which will be checked by enforcement authorities to ensure the NMWs is allowed to be marketed in GB.

Process Map: Bottled Water



Drugs Precursors

Drug precursors are divided into categories based on risk, and import requirements from 1 January 2021 will depend on these categories.

For certain drugs precursors importers will need to apply for an import licence for every shipment, using the National Drugs Control System.

Drug precursor chemicals are controlled by the Home Office, given that they can also be used to produce illicit drugs – despite having legitimate uses.

Drug precursor chemicals are divided into categories reflecting the risks associated with these. Information on drug precursor chemicals and their categorisations can be found [here](#).

Requirements

If an import licence is required, then the following applies:

Import licences can only be issued to holders of a valid domestic licence/registration.

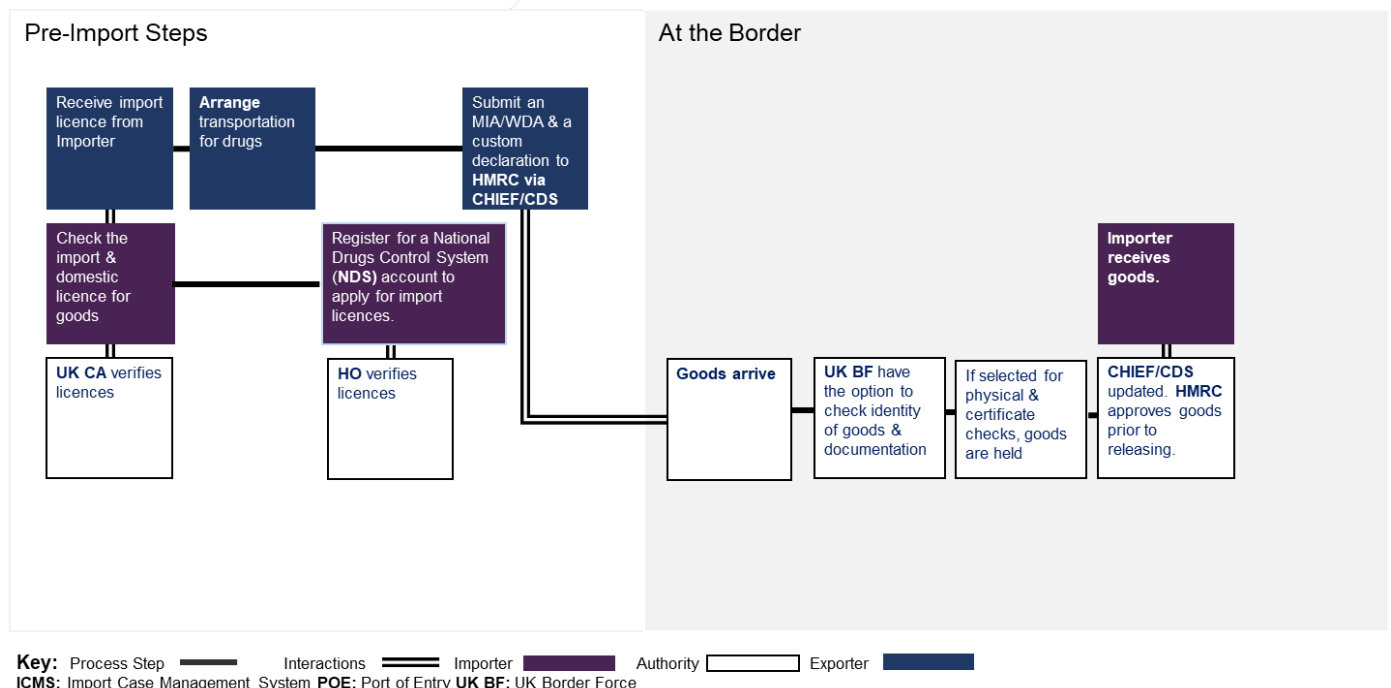
Importers must register for a National Drugs Control System (NDS) account to apply for import or export licences.

Individual import licences are required every time a shipment takes place.

Import licence holders must match the owner of the goods (importer) on the customs import declarations. An import licence can name an intermediary acting on the licence holders' behalf for this purpose.

All import licences are normally valid for 3 months.

Process Map: Drugs Precursors



Explosives Precursors

From 1 January 2021, imports of **Explosives Precursors** will require an Explosives Precursors and Poisons (EPP) licence issued by the Home Office, alongside a photographic identity document.

Certain chemicals can be used in the illicit manufacture of explosives or to cause harm. Anyone who wants to acquire, import, possess or use these chemicals must have a valid explosives precursors and poisons (EPP) licence issued by the Home Office and an associated photographic identity document.

Anyone who wants to acquire or import sulfuric acid above 15% by weight will also require an explosives precursors and poisons (EPP) licence.

The Poisons Act 1972 lists all regulated and reportable substances, including details of concentration thresholds. A list can also be found [here](#).

Checks

There is no requirement for regulated substances or EPP licences to be presented to Border Force at the border.

Requirements

The licence application process will include a series of questions to check whether a licence is required. It will provide prompts for the necessary documents.

On receipt of application and payment, the Home Office will conduct checks into suitability, including criminal record and health checks.

Offences that might be considered relevant to these checks are listed in due diligence checks.

Once a decision on an application has been reached, the Home Office will write to the applicant. If accepted, a licence will be posted to the applicant separately.

There is specific advice for home users on the Poisons Act 1972 and the Control of Poisons and Explosives Precursors Regulations 2015.

Firearms

From 1 January 2021, commercial imports of **Firearms**, including component parts, ammunition, noise suppressors and pump stocks, will require an import licence from the Department for International Trade.

Permanent imports of non-commercial firearms for personal use will not require an import licence, but the importer must ensure that there is space on their domestic possession authority to allow possession of the imported firearm.

Temporary imports of firearms for non-commercial use will require a British Visitors Passport (BVP) issued by the UK Police.

Import licences, issued by the Department for International Trade's (DIT) Import Licensing Branch, are required to commercially import firearms. This includes firearms component parts, ammunition, noise suppressors and bump stocks.

For permanent imports of non-commercial firearms – people importing their own firearm - an import licence is not required. The importer must ensure that there is space on their domestic possession authority to allow possession of the imported firearm. This authority will need to be presented at the border for checking.

For temporary imports of non-commercial firearms – people importing their own firearms into GB on a temporary basis, e.g. for a shooting competition - a British Visitors Passport (BVP) will be needed, issued by the UK police.

Commercial imports of firearms: the licence check is done electronically by the HMRC National Clearing Hub through the information declared in the customs declaration on CHIEF/CDS. If the goods don't have a valid UK import licence, Border Force will seize the goods at the border. An importer (commercial or personal) of firearms must present a valid UK import licence or UK firearms certificate if asked by a Border Force officer.

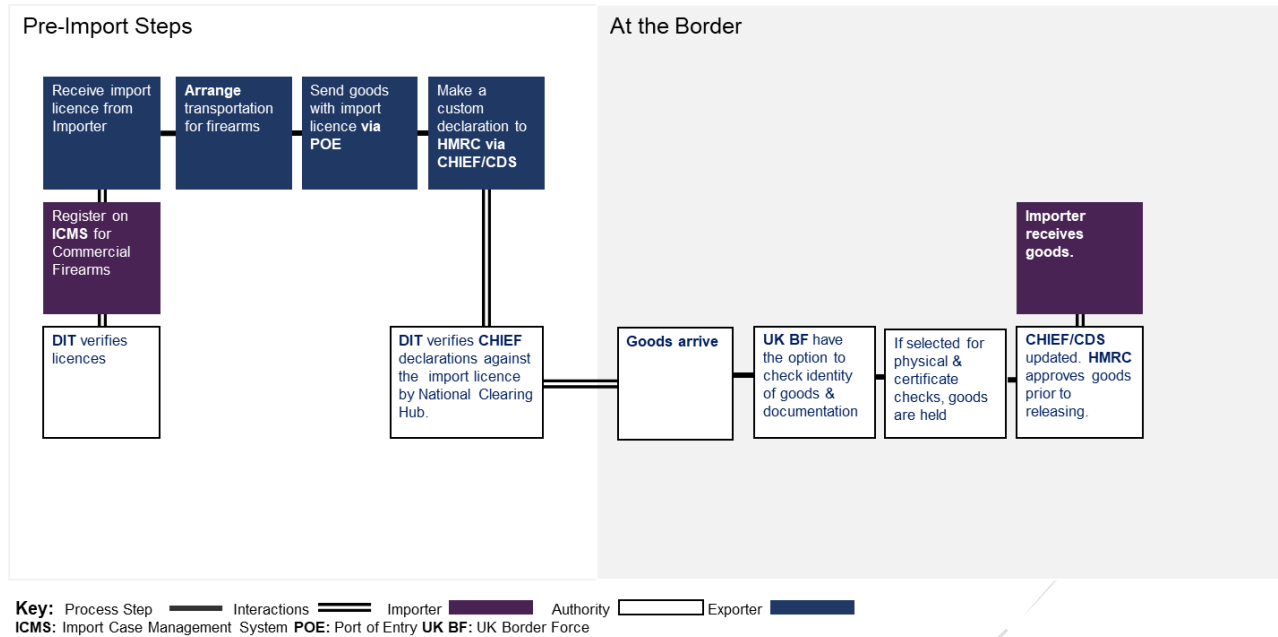
Application requirements

For commercial firearms, importers will need to register on [DIT's Import Case Management System \(ICMS\)](#). Further information on the application process for a license can be found on this website.

Applications for more than one type of firearm can be made at the same time. An obsolete calibre import licence can be requested if the firearm is on the Home Office firearms obsolete calibre list. The list can be found in Annex 5 of the Home Office guide on Firearms licensing law, 2016.

The outcome of the application for a license – whether it has been granted, refused, or if further information is required - will be communicated through a notification on the ICMS.

Process Map: Firearms



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 [here](#).

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’.

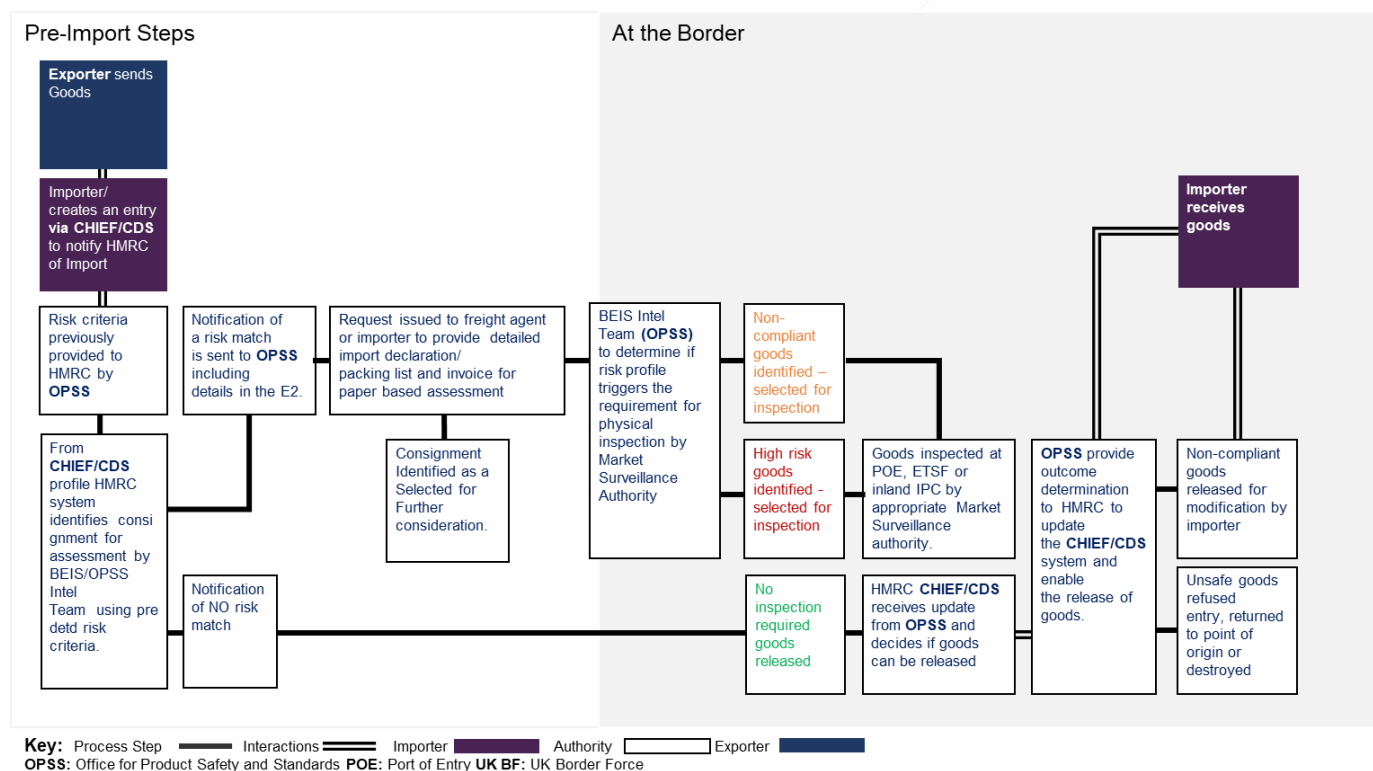
Where products have been flagged for checks, this may entail documentary and physical checks, whatever the market surveillance authority deems necessary to discharge the obligations. This may include submitting products for external technical testing. The EU Regulation on accreditation and market surveillance (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



Veterinary Medicines

In line with rules for human medicines, medicines containing controlled drugs (i.e. goods on the UK's list of **CONTROLLED GOODS**) will be subject to full customs requirements from January 2021. For veterinary medicines that are not controlled, this will apply from July 2021 unless you choose to make full customs declarations before that date. To check whether your goods are controlled, please see the controlled goods list at ANNEX C.

Requirements

Veterinary medicines imported from the EU that are authorised for use in the UK will not be subject to additional import requirements. A list of authorised veterinary medicines is available [here](#).

The veterinary medicinal product must be authorised for use in the UK, unless imported under the Special Import Scheme (for which a valid licence must be shown). Importers can apply for this [online](#).

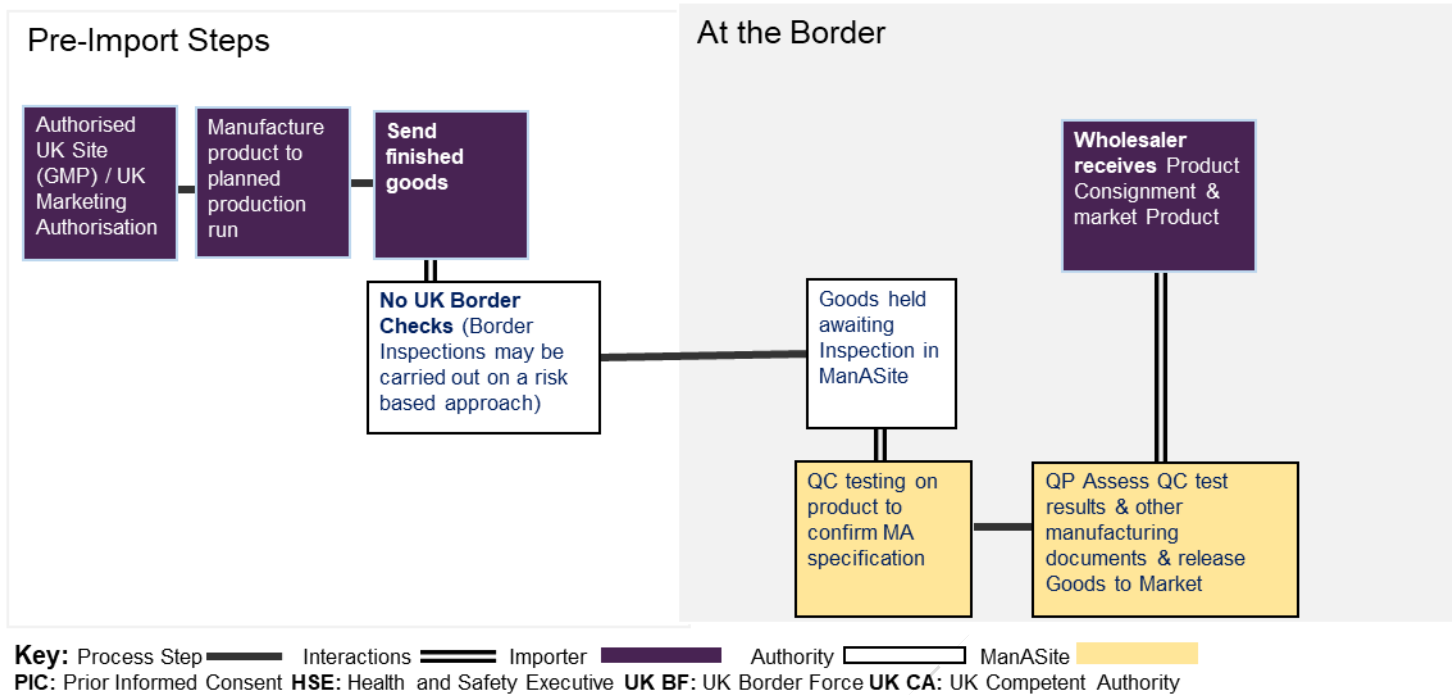
An import licence is required to import veterinary medicines that contain drug precursor chemicals ('controlled drugs') as ingredients.

There are no specific import transport requirements for veterinary medicines (i.e. they do not need to enter via a Border Control Post).

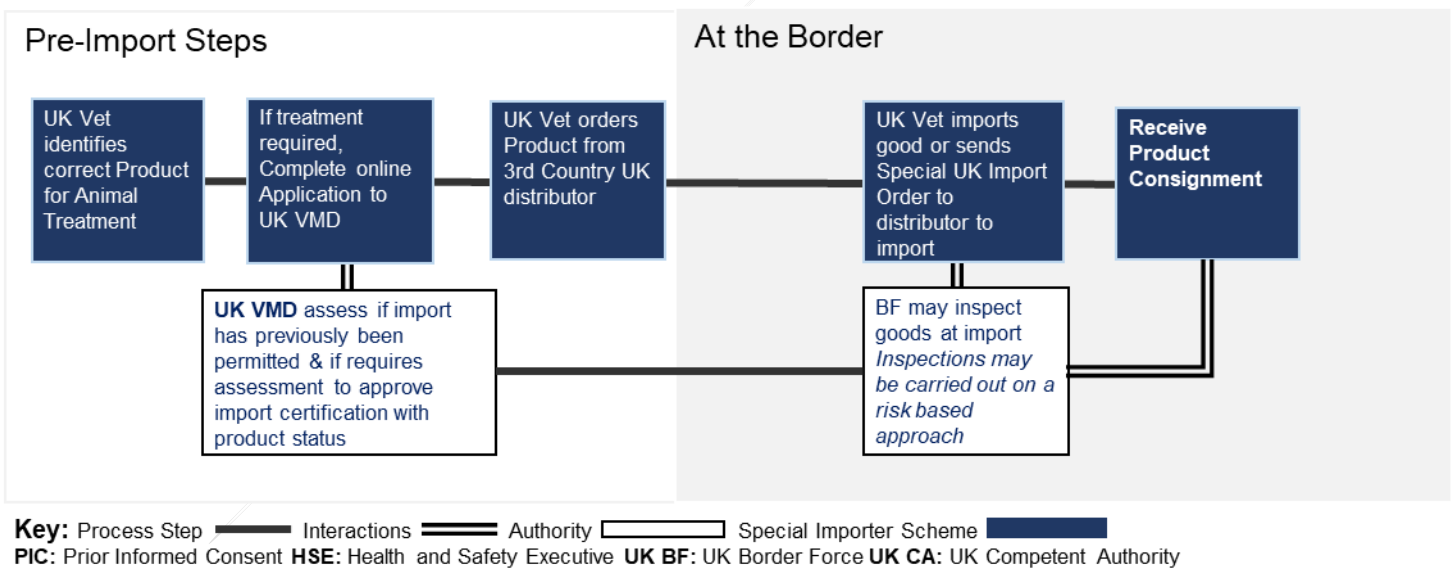
Location of Checks

Border Force will continue to conduct checks on imported veterinary medicinal products on a risk-based approach. Veterinary medicines that contain drug precursor chemicals ('controlled drugs') as ingredients will be subject to additional checks (see **1.2.5 Drugs Precursors**).

Process Map: Veterinary Medicines



Process Map: Veterinary Medicines – Special Importer Scheme



Waste

From 1 January 2021, there will be some additional requirements on imports of **waste** from the EU to GB.

EU countries will not be allowed to export waste for disposal, or export mixed municipal waste for recovery, to GB. All imports of waste will require a waste notification and waste movement forms, and will need to be carried out by an authorized waste carrier.

Requirements

The UK is a party to the Basel Convention and a member of the Organisation for Economic Co-operation and Development (OECD). Therefore, the UK will be treated in the same way as any other OECD country or any country party to the Basel convention that intends to import waste from an EU country.

In broad terms, the current waste shipments procedures will still apply. There will, however, be some new requirements for the movement of waste between GB and the EU after the end of the transition period.

The rules for shipping non-notified waste or 'Green List' waste between the GB and the EU for recycling will stay the same.

For waste shipments from the EU to GB, EU countries will not be allowed to export waste for disposal, or export mixed municipal waste for recovery, to GB under EU law.

Further information on categories of waste can be found [online](#).

The rules require:

- waste exporters to complete waste notification and waste movement forms with details of the Customs Office of Exit from the EU and, if relevant, the Customs Office of Entry into the EU*
- waste carriers must provide a copy of the waste movement document to the Customs Office of Exit into the EU, and, if relevant, the Customs Office of Entry into the EU, if requested (if exporting through Germany, a copy of the waste movement document must always be provided)
- UK operators should check that any transport of waste within the EU is carried out by an appropriately authorised waste carrier

'Green list' waste coming into GB or being exported from GB, must be accompanied by an Annex VII form (which describes the waste, where it came from, where it is going) and the exporter must have a written contract with the destination facility. Guidance on how to complete the Annex VII form and Article 18 controls can be found [here](#).

*Please note that some EU Member States require shipments of waste to enter, or exit, through a designated Customs Office. Below is the current list of the custom offices designated for the entry of waste shipments into and their exit from the EU: Germany, Bulgaria, Croatia, Germany Luxembourg, Poland, Romania, Slovakia, Hungary. The list can be found [here](#).

Further guidance is available for GB businesses that intend on importing waste from the EU to GB can be found [here](#).

Location of checks

There is no requirement for 'Green List' or non-notified waste shipments, to move through a designated point of exit into the EU or entry into the UK.

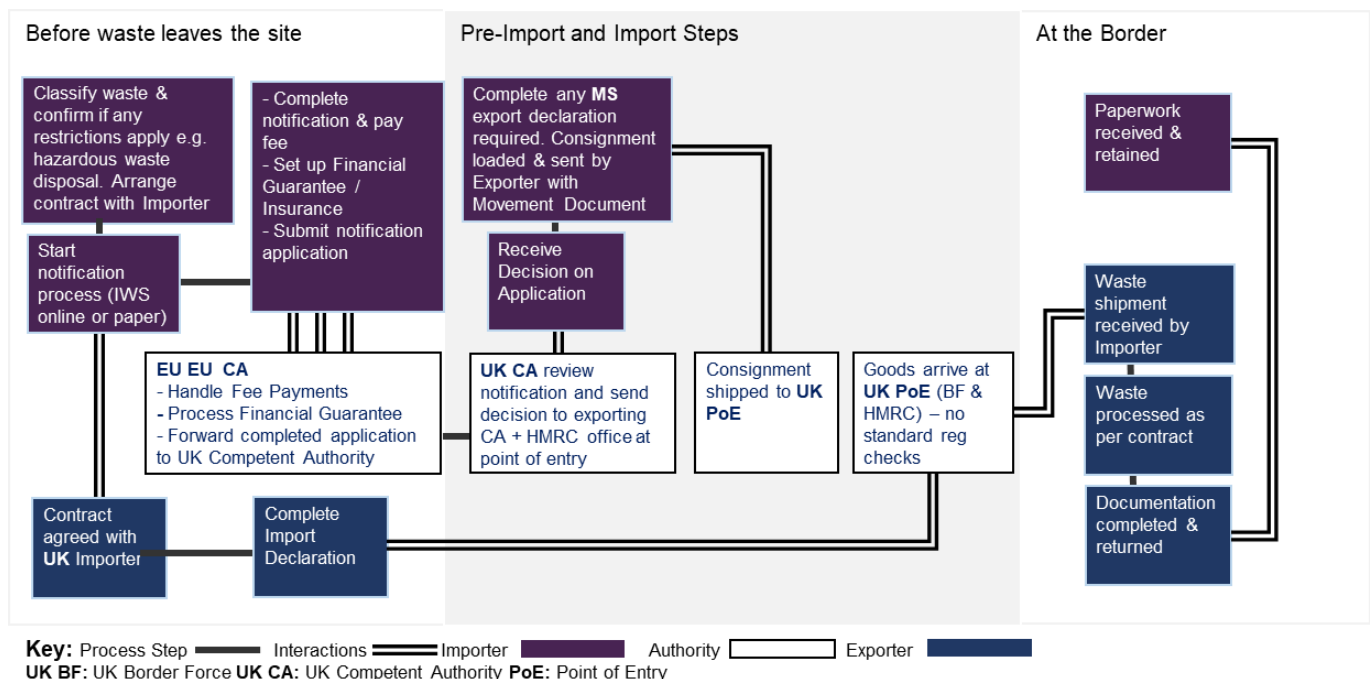
Notified waste shipments, which require prior approval, must follow the route that has already been agreed as part of the notification application. If the shipment is expected to deviate from the pre agreed route, the exporter will need to inform the relevant competent authorities.

Waste may be subject to physical checks and checks on documentation. These checks can take place at any point from the site of loading to the waste arriving at its point of destination.

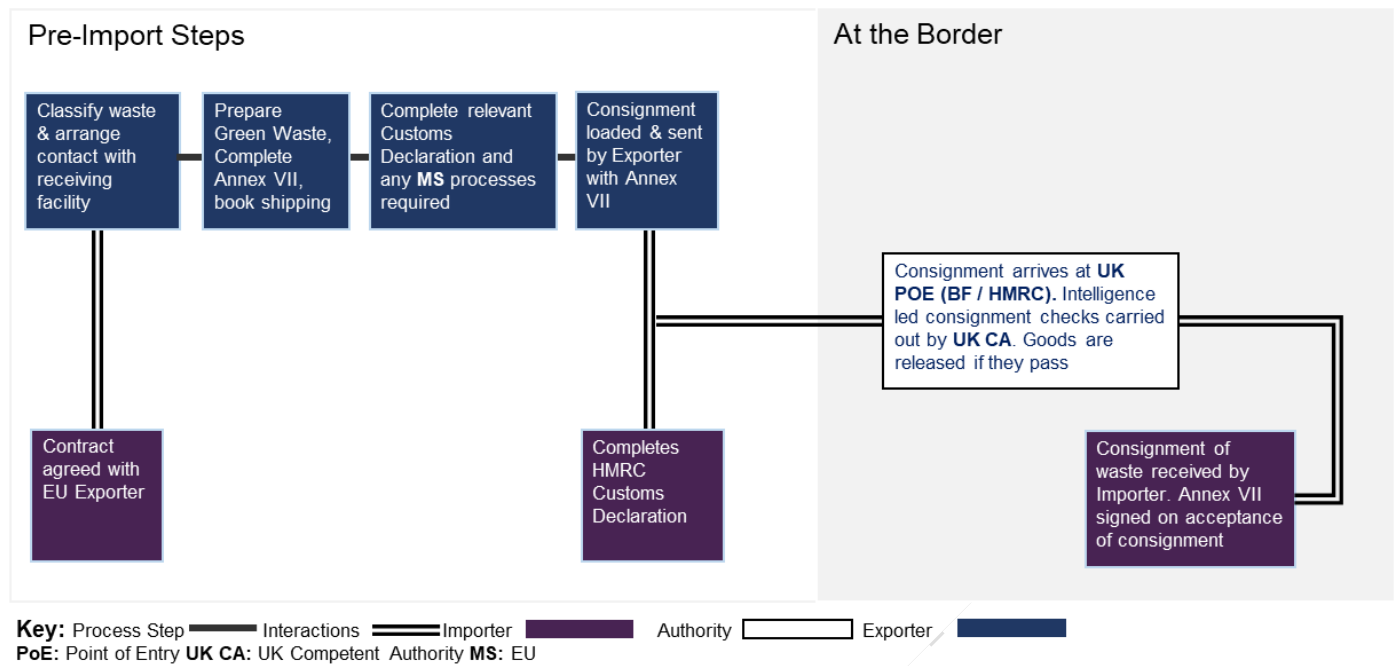
Systems

There are no EU IT systems which control the movement of waste between EU member states and GB.

Process Map: Amber List (Notifiable) Waste



Process Map: Green List Waste



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

From 1 January 2021, existing licensing requirements will continue to apply to all human medicines and related products being imported from the EU, but there will be a requirement to notify MHRA of continued activity within 6 months in order for a revised wholesaler authorisation to be issued.

However, information on any licences obtained will also now need to be reflected in the customs declarations made on imports.

For medicines that are considered **CONTROLLED GOODS**, this will apply from 1 January 2021. For medicines that are not controlled, this will apply from July 2021 unless you choose to make full customs declarations before that date. To check whether your goods are controlled, please see the controlled goods list at ANNEX C.

For imports of medicines, regulatory licensing information will need to be included as part of new customs declarations forms and systems. The requirements for regulatory licensing information are subject to negotiations between the UK and EU.

For medical radioisotope products, declaration and clearance policies and processes will reflect rest of the world arrangements and the core importing operating model.

MHRA Licence Requirements

Guidance on the requirements for importing medicines, including unlicensed medicines can be found [here](#) and [here](#).

Regulatory licences will still be needed. The acceptance of European Medicines Agency licences is subject to negotiations between EU/UK. The relevant Manufacturer's Licence (MIA) / Wholesale Dealer Authorisation (WDA) / Active substance registrations should be represented on the relevant customs declaration.

If a Member State's own licensed medicine is being imported from a non-EEA country, then this will have to be under a Manufactures License (also known as MIA). Member State procedures will also apply, unless the UK's process and licences are recognised by the European Commission/EEA.

Controlled Drugs (CDs)

Controlled Drug import licences must be physically presented at the border for import and this requirement will continue from 1 January 2021. If this does not happen, these goods will be subject to inspection, further delays and the importer could be charged as it is an offence to fail to comply with licensing obligations. The penalties for non-compliance are detailed on the National Crime Agency's website.

Controlled drugs are drugs named in the [misuse of drugs legislation](#). The most common ones can be found on the [controlled drugs list](#). The full lists can be found in both the Misuse of Drugs Act 1971 and schedules 1 – 5 of the Misuse of Drugs Regulations 2001.

Radioactive Medicines

For medical radioisotopes, clearance processes by UK customs officials at airports will be as frictionless as possible to avoid delays. HMRC will maintain their current two-hour customs clearance commitment for urgent goods. UK regulations will maintain existing requirements for storage capacity and premises registration with the Environment Agency.

Systems

Forms to apply for different medicine licences can be found [here](#). These need to be emailed to the MHRA using the details provided on the forms. The process for Wholesaler Dealer Application (H) and variations can be found [here](#).

Requirements

Information on the import of Controlled Drugs can be found [here](#). Importers will need an [NDS account \(National Drugs control System\)](#) to apply for an import or export licence. More information can be found through the user guide [here](#).

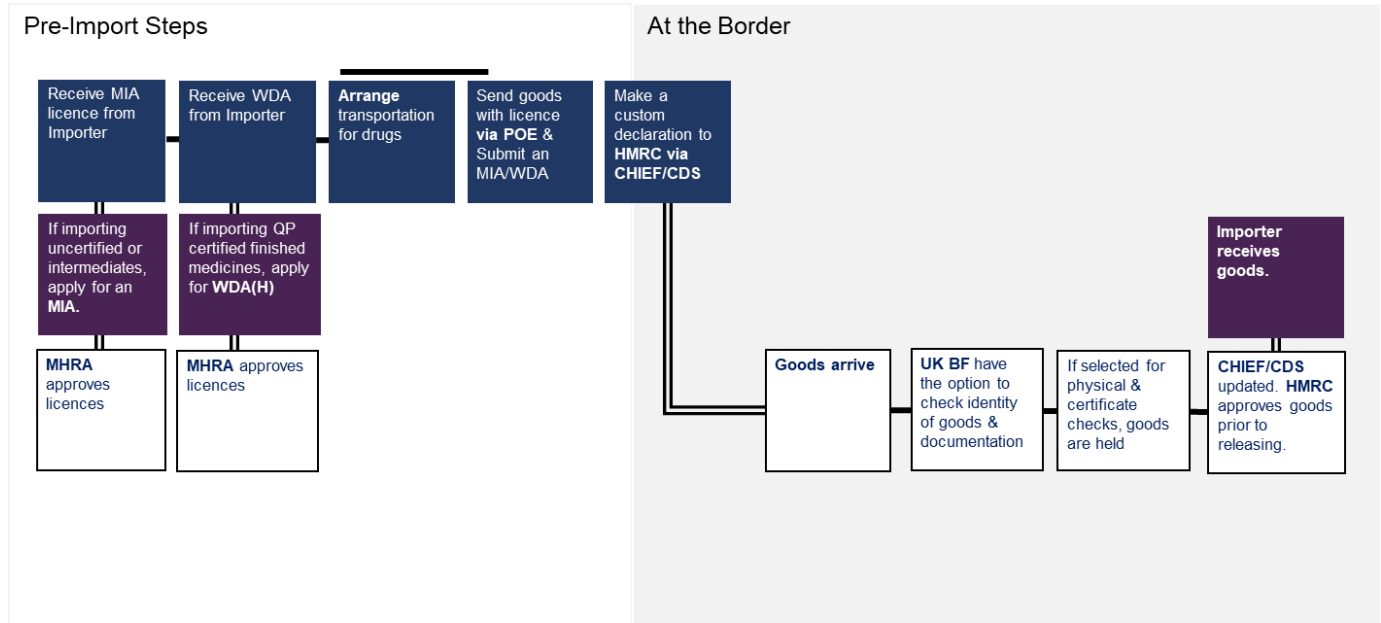
Importers will need a domestic licence before applying for an NDS account. Importers without a valid domestic licence will have their request cancelled. More information can be found [here](#).

Once an account is approved, importers will need to provide information about their overseas trading partners and the products being imported.

Checks

Checks will continue to be made at individual elements of the supply chain rather than at the border. There will not be any regulatory border checks on the products as they move through this process.

Process Map: Medicines



Substances of Human Origin

For Substances of Human Origin (SoHO), which includes blood, blood components, organs, tissues and cells, there are no additional border requirements specified in the SoHO legislation.

For specific regulatory information, such as import authorisation and traceability requirements, please contact your regulator.

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 standardised 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.



Animal Products (Products of Animal Origin and Animal By-Products)

New import requirements will apply to **Products of Animal Origin** from April 2021. Guidance on products in this category can be found [here](#).

Import requirements for **high-risk ABP** as introduced in January 2021 will continue to apply – see **SECTION 1.2.3**.

New import requirements for **Animal By-Products (ABP)** will not apply until July 2021 – see **SECTION 3.2.3**.

Requirements

From April 2021, new import requirements will apply to EU Products of Animal Origin (POAO). Guidance on products that are classed as POAO can be found [here](#).

For imports of EU POAO, there will be a requirement for:

- goods to be accompanied by an Export Health Certificate in order to undergo documentary checks
- import pre-notifications submitted by the importer in advance of arrival.

This does not include the requirement for entry via a Border Control Post or identity or physical checks at the border. However, these controls will be introduced in July 2021 – see **SECTION 3.2.3**.

From April 2021, there will be new requirements for EU POAO to be accompanied by an Export Health Certificate (EHC). An EHC is an official document that confirms the export meets the health requirements of the destination country; this will need to be secured by the exporter from the EU country of origin's competent authority.

Where there are no standardised requirements and no model Export Health Certificate currently exists, the GB importer will need to contact CEFAS/CITC for England/Wales. In Scotland, individual importers do not require authorisation but relevant authorities may need to confirm that the consignment is destined for an authorised facility.

Contact details for relevant authorities can be found here:

- [Centre for International Trade Carlisle \(CITC\)](#)
- [Centre for Environment, Fisheries and Aquaculture Science](#)
- [Fish Health Inspectorate](#)

From April 2021, there will also be new requirements for importers to submit pre-notifications for POAO via IPAFFS.

Imports of fully processed animal feed, including pet food, will be subject to the requirements set out above for EU POAO.

Additional Requirements for marine-caught fish and CITES-listed goods

Imports of marine-caught fish, fishery products and some types of shellfish will also need to meet catch certificate requirements as detailed for **fish, shellfish and their products in 2.2.3**.

Imports of food products from species listed in the CITES, EUWTR or UKWTR annexes, such as caviar from the Sturgeon family, will also need to meet CITES-related requirements as detailed for CITES goods in **SECTION 1.2.2**. These include the requirement for relevant EUWTR export permits from the country of departure and a UKWTR import permit issued by APHA.

Location of checks

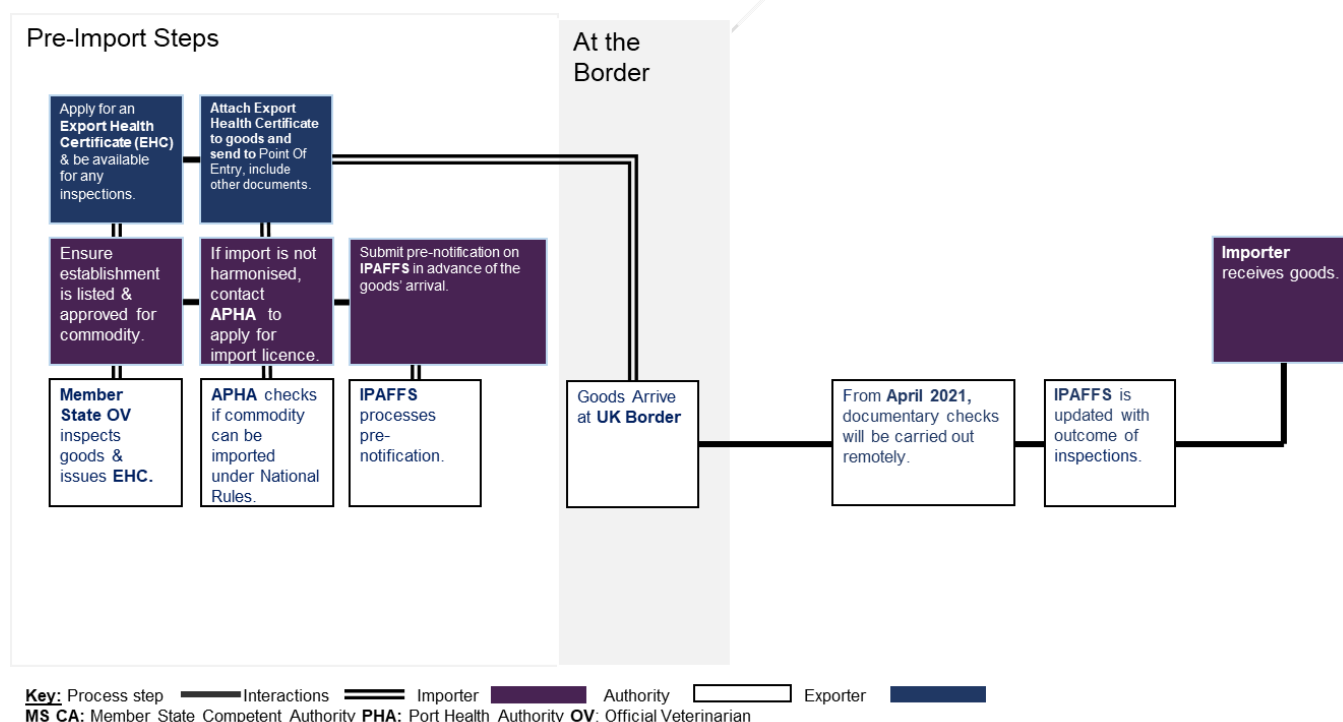
From April 2021, POAO will be subject to remote documentary checks. This entails the examination of official certifications, attestations and other commercial documents that are required to accompany the consignment. All goods will need to be accompanied by an EHC and movements to be pre-notified in advance of arrival.

Identity checks and physical checks will not apply until July 2021 – see **SECTION 3.2.3**.

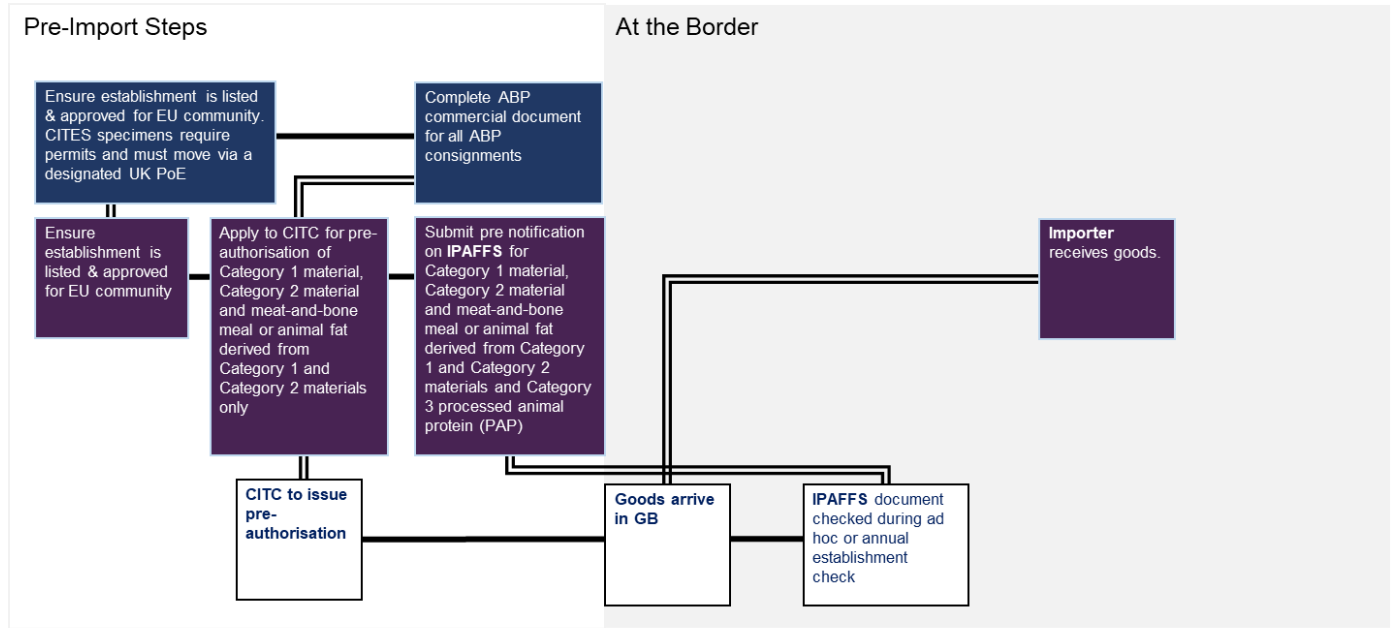
Systems

The importer will need to [register for IPAFFS](#).

Process Map: Products of Animal Origin



Process Map: High-Risk Animal By-Products



Key: Process step — Interactions — Importer Authority Exporter
 EU CA : EU Competent Authority POE: Point of Entry

Fish, shellfish and their products

From April 2021, most imports of **marine-caught fish and some shellfish** will need to be accompanied by a catch certificate as per requirements introduced in January 2021.

Fish within the scope of **animal products** will also be subject to import controls applying to animal products as listed under **2.2.3**.

Fish within the scope of **live animals** will also be subject to import controls applying to live animals as listed under **1.2.3**.

Requirements for all fish and shellfish and their products

From January 2021, fish, shellfish and their products originating from the EU will be subject to additional sanitary and phytosanitary import controls implemented in stages, similar to those applying to animal products and live animals.

In addition, most imports of marine-caught fish and some shellfish will need to be accompanied by a catch certificate.

Imports of non-marine-caught fish (e.g. farmed fish/shellfish, freshwater fish) and certain exempt marine species (e.g. mussels, cockles, oysters, scallops, fish fry or larvae) are not subject to catch certificate requirements.

Requirements for fish and shellfish as animal products (e.g. containerised fish or via vivier transport) and live animals (e.g. ornamental fish)

In line with rules for animal products, new import requirements will apply to EU fish as Products of Animal Origin (POAO) from April 2021. Please note that in a few instances, live animals are treated as products and not as live animals, e.g. lobster direct to the final consumer. General guidance on products that are classed as POAO can be found online at:

<https://www.gov.uk/government/collections/guidance-on-importing-and-exporting-live-animals-or-animal-products> and elsewhere.

In line with rules for live animals, imports of fish as live animals will continue to be subject to controls for live animals as introduced in January 2021 – see **1.2.3**. Between January 2021 and July 2021, these will remain unchanged.

For all imports of fish as live animals (from January 2021) and animal products (from April 2021), there will be the requirement for:

- goods to be accompanied by an Export Health Certificate (EHC), which may or will be subject to documentary checks;
- import pre-notifications submitted by the importer in advance of arrival.

This does not include the requirement for entry via a Border Control Post or identity or physical checks at the border. However, these controls will be introduced in July 2021 – see **3.2.3**.

From January 2021, there will be new requirements for fish imported as live animals, specifically that they must be accompanied by an EHC. This requirement will also apply to fish as POAO (live or dead) from April 2021. An EHC is an official document that confirms the export meets the health

requirements of the destination country; this will need to be secured by the exporter from the EU country of origin's competent authority.

Where there are no standardised requirements and no model EHC currently exists, the GB importer will need to contact the Centre for International Trade (CITC) for fishery products or CEFAS/MS for live aquatic animals, for import requirements, if permitted, including any licencing or documentation where applicable.

Contact details for relevant authorities can be found here:

- [Centre for International Trade Carlisle \(CITC\)](#)
- [Centre for Environment, Fisheries and Aquaculture Science](#)
- [Fish Health Inspectorate](#)

From January 2021, there will also be new requirements for importers to submit pre-notifications for POAO and live animals via IPAFFS. This will also apply to POAO from April 2021. The importer will need to use IPAFFS to pre-notify the goods' arrival in advance.

Imports of composite products containing fish will also be subject to these controls but may become exempted from Catch Certificate requirements.

Requirements for direct landings of marine-caught fish by EU registered fishing vessels

If an EU registered fishing vessel wishes to land its catch directly into the UK it must give 4 hours' notice to UK authorities, submit a prior notification document, a pre-landing document and a catch certificate for the fish that is being landed.

If a vessel is over 12m in length it must also correctly complete & submit its electronic logbook in accordance with EU regulations, land at a designated port and in accordance with North East Atlantic Fisheries Commission (NEAFC) rules. Further details of ports in this category are available [online](#).

EU vessels will need to submit a NEAFC Port State Control form (PSC1 or PSC2). EU vessels will also need to complete a prior notification form and pre-landing declaration.

Further details are available [online](#).

Additional requirements for endangered species listed under CITES

Imports of food products or live animals listed in the CITES, EUWTR or UKWTR annexes, such as caviar from the Sturgeon family, will also need to meet CITES-related requirements as detailed for CITES goods in **1.2.2**. These include the requirement for relevant EUWTR export permits from the country of departure and UKWTR import permit issued by APHA.

Locations of checks

Imports of fish as animal products and live animals will not be subject to controls at the border until July 2021 – see **3.2.3**.

Direct landings of marine-caught fish will need to be landed at a designated GB port as listed by the North East Atlantic Fisheries Commission. Direct landings exempt from BCP inspection, must additionally land at an IUU designated port.

The vessel must also give 4hrs notice to UK authorities, submit a prior notification document, a pre-landing document and a catch certificate for the fish that is being landed.

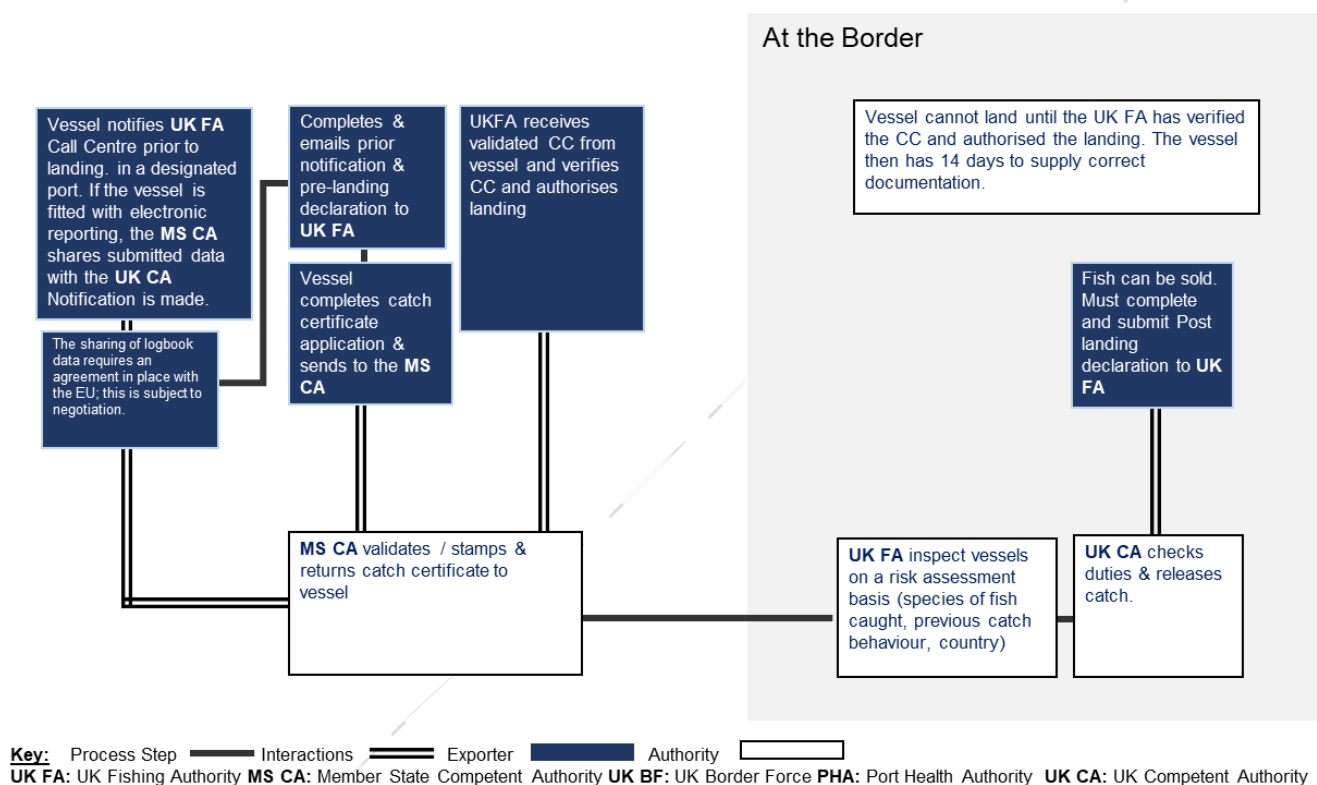
All catch certificates will need to be checked and authorised prior to landing. These checks are carried out away from the border. For fishery products (includes fish), direct landings by EU registered fishing vessels will also become subject to landing in IUU designated ports.

5% is the IUU regulation benchmark for port inspection of 3rd country vessels (which would include EU vessels). This is determined by species of fish caught, previous catch behaviour and/or country flag.

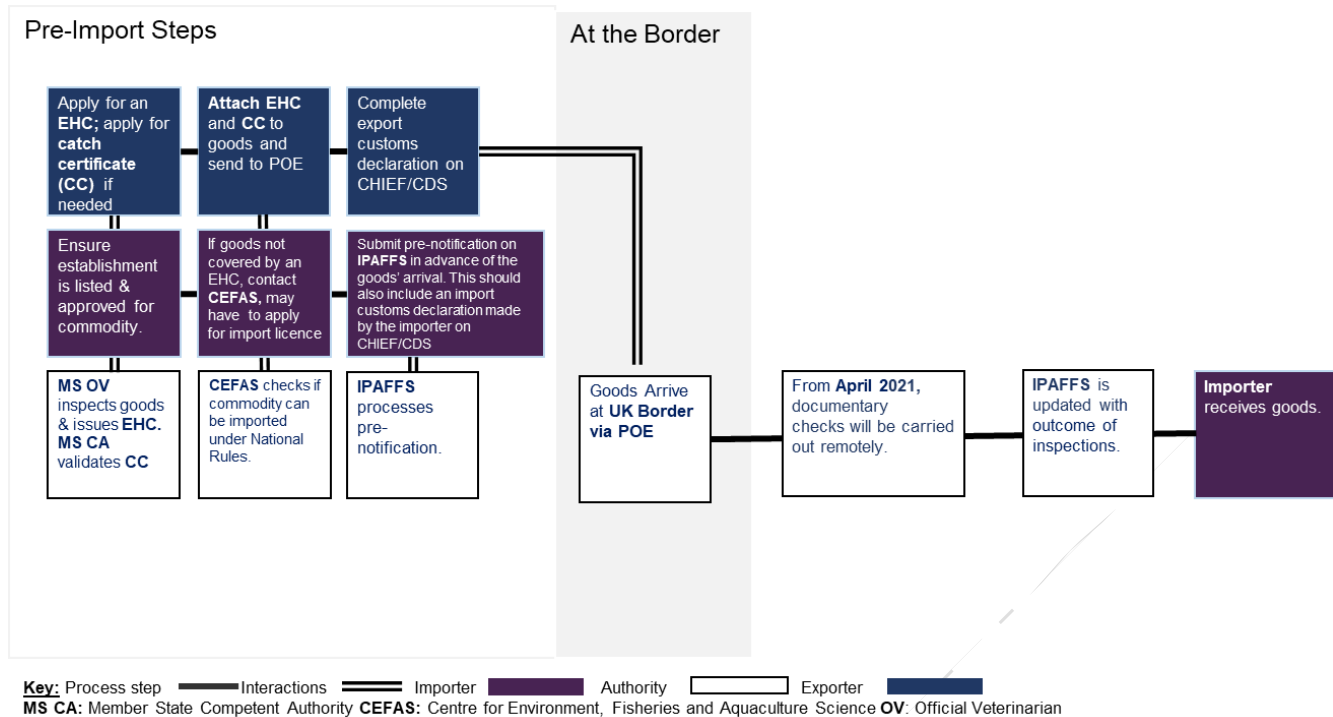
Systems

The importer will need to register for IPAFFS [here](#).

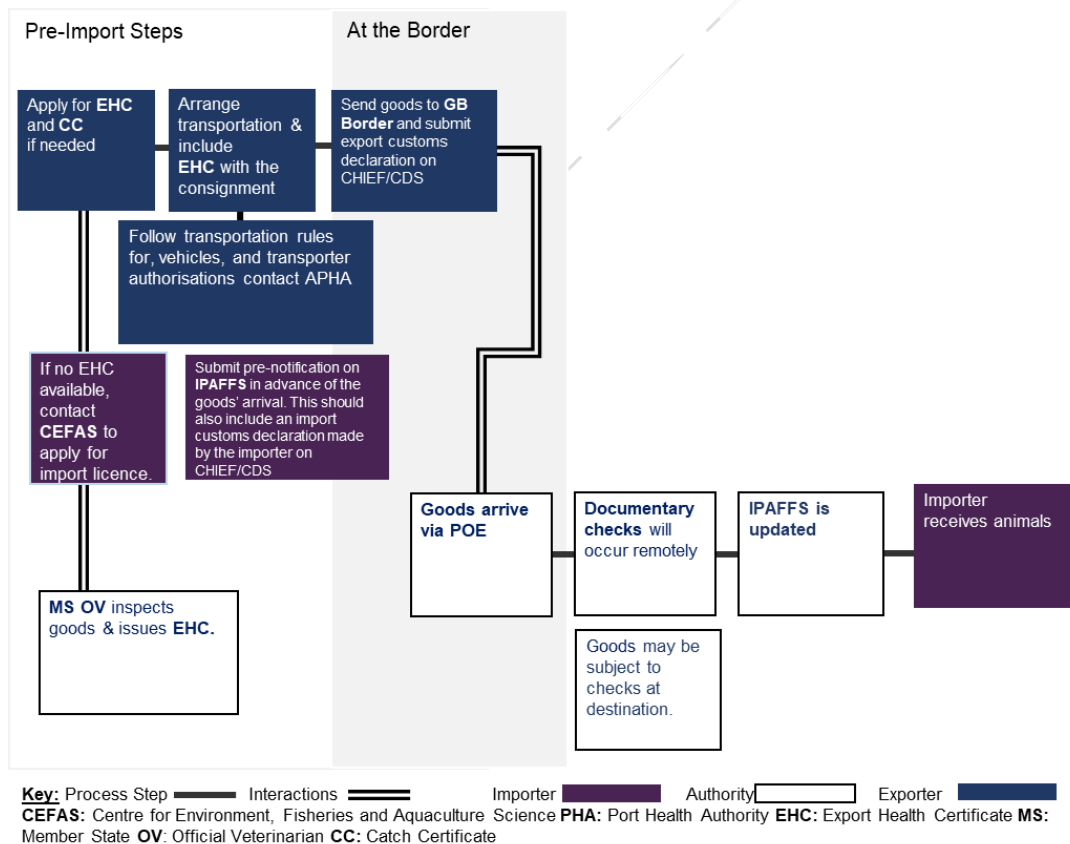
Process Map: Fish Direct Landing



Process Map: Fish as Animal Products



Process Map: Fish as Live Animals



High-Risk Food and Feed Not of Animal Origin (HRFNAO)

New import requirements for **High-Risk Food and Feed Not of Animal Origin (HRFNAO)** will apply from April 2021. This does not, however, include the requirement for entry via a Border Control Post; this will come into place in July 2021 – see **3.2.4**.

Whilst there is currently no **HRFNAO** originating from within the EU, these requirements will apply to third country **HRFNAO** imported into the EU and subsequently exported to the UK.

HRFNAO that originates from RoW **will need to be controlled on entering the UK from 1 January 2021 (see 1.2.3)**

HRFNAO that falls within the scope of **regulated plants and plant products** will also be subject to these requirements. Further information on these is available in **2.2.3**.

Requirements

From April 2021, High-Risk Food and Feed Not of Animal Origin (HRFNAO) will be subject to new import requirements.

Whilst there is currently no HRFNAO originating from within the EU, these requirements will apply to third country HRFNAO imported into the EU and subsequently exported to the UK.

These include the requirement for import pre-notifications to be submitted in advance of the goods' arrival. Importers will need to submit pre-notifications via IPAFFS.

This does not include the requirement for entry via a Border Control Post (BCP) or identity or physical checks at the border. However, these controls will be introduced in July 2021 – see **SECTION 3.2.3**.

RoW-originating HRFNAO that transits the EU will continue to need to be pre-notified on the Import of Products, Animals, Food and Feed System (IPAFFS) and enter the UK at a BCP approved for HRFNAO in the same way as similar consignments imported directly from a third country – see **1.2.3** for further information.

Where applicable, regulated plants will also need to be accompanied by a Phytosanitary Certificate as outlined elsewhere in this document.

Additional requirements for high-risk plants and products

HRFNAO also includes imports of some controlled plants and plant products – such as apples, lettuce, and all solanaceous fruits (e.g. tomatoes, aubergines). Imports of HRFNAO within this category will also need to meet phytosanitary controls as detailed in **2.2.3**.

Location of checks

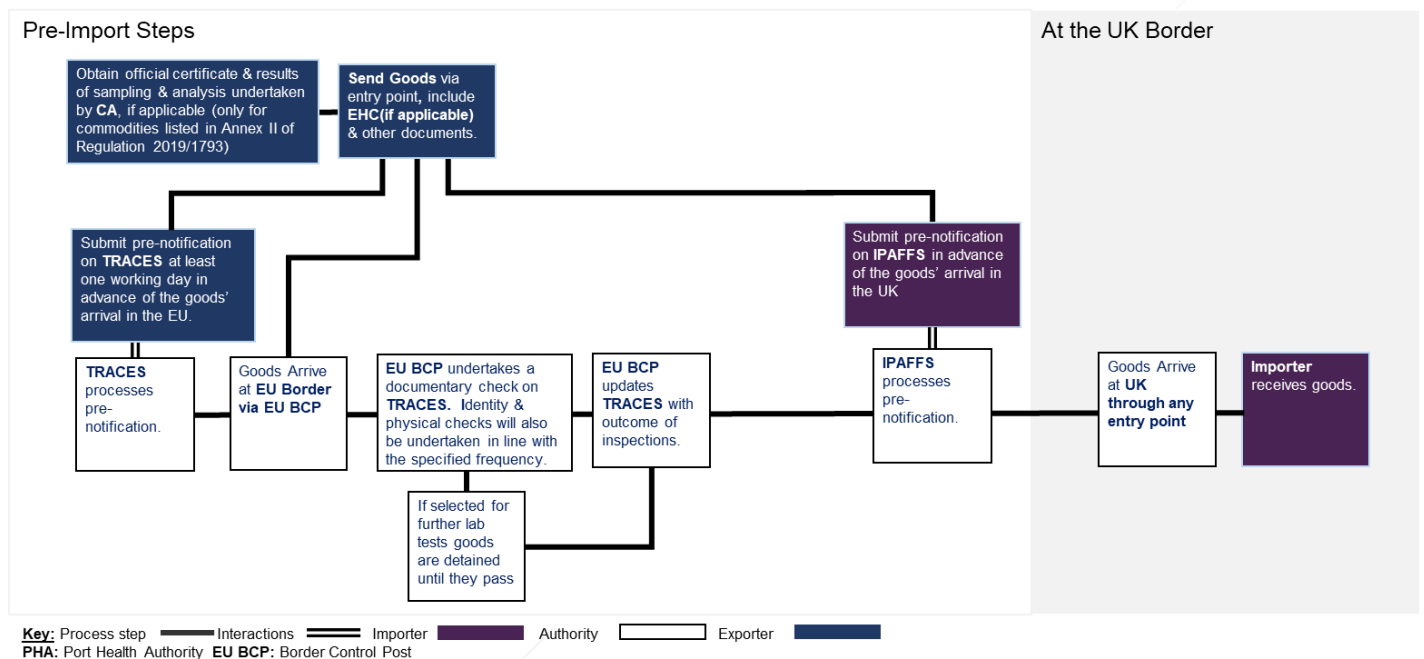
With the exception of RoW-originating HRFNAO transiting the EU, HRFNAO will not be subject to controls at the border until July 2021 – see **3.2.3** for those requirements.

Systems

The importer will need to [register for IPAFFS](#).

Process Map: HRFNAO

As there is currently no EU origin HRFNAO, this step will only be applicable to third country HRFNAO which has been cleared for placing on the EU market before moving to the UK. This is distinct from transits of third country HRFNAO through the EU which will not have been cleared on entry into the EU.



Live Animals and Germinal Products

Import controls on live animals and germinal products will remain unchanged from those introduced in Stage 1 (January 2021) until Stage 3 (July 2021).

Equines

As per rules for live animals, imports controls on equines will remain unchanged from those introduced in Stage 1 (January 2021) until Stage 3 (July 2021).



Plants and Plant Products

From April 2021, new import requirements will apply to **all regulated plants and plant products**. These are in line with the import requirements for **high-risk plants and plant products** introduced from January 2021 as set out in **SECTION 1.2.3**.

High-risk plants and plant products are a subset of **all regulated plants and plant products**. Therefore, the imports requirements for **high-risk plants and plant products** are unchanged from those outlined in **SECTION 1.2.3**.

An exhaustive list of **all regulated plants and plant products** that will be subject to these requirements from 1 April 2021 will be published in due course.

A selection of plants and plant products (pineapple, coconut, durian, bananas and dates) are already exempt from the specific phytosanitary controls outlined for most imports. These consignments will continue to not be subject to any border requirements. There may be some additional plants and plant products, which do not pose a risk to UK biosecurity, which will be exempt from import controls.

Requirements

From 1 April 2021, new requirements will apply to all regulated plants and plant products. This includes the requirement for:

- goods to be accompanied by a phytosanitary certificate
- import pre-notification submitted by the GB importer
- documentary and identity checks and physical inspection (frequency dependent on risk)

This will apply to all regulated plants and plant products, which includes high-risk plants and plant products as detailed in **SECTION 1.2.3**. An exhaustive list of the regulated plants and plant products that will require a phytosanitary certificate and pre-notification of import from 1 April 2021 will be published in due course and will include:

- all plants for planting;
- root and tubercle vegetables;
- some common fruits other than fruit preserves by deep freezing;
- some cut flowers;
- some seeds and grains;
- leafy vegetables other than vegetables preserved by deep freezing;
- potatoes from some countries;
- machinery or vehicles which have been operated for agricultural or forestry purposes.

All regulated plants and plant products imported from the EU will need to be accompanied by a phytosanitary certificate and may be checked upon entry into GB. A phytosanitary certificate is an official document that certifies that the material has been inspected, is considered free from quarantine and other pests, and that it conforms to the plant health regulations of the importing country.

The exporter will need to apply for a phytosanitary certificate from the relevant competent authority of the EU country of origin; this will need to be secured prior to the goods' departure so that it can be sent to the importer for pre-notification purposes.

Importers will need to submit import notifications at least four hours prior to arrival if travelling by air, or at least one working day prior to arrival by all other modes of transport– along with the original phytosanitary certificate.

Checks will be carried out by Plant Health and Seed Inspectors (PHSI) from the Animal and Plant Health Agency (APHA) and the Forestry Commission (FC) in England and Wales, and the Scottish Government in Scotland. Physical inspections will take place at destination or another authorised premises.

Further information is available [here](#).

Additional requirements for High-Risk Food and Feed Not of Animal Origin and CITES-listed goods

Imports of products categorised as High-Risk Food not of Animal Origin (HRFNAO) will also be subject to these controls as detailed in **SECTION 1.2.3**

Plants and plant products that fall under endangered species regulations (CITES/UKWTR) have further requirements as detailed in **SECTION 1.2.2**.

Locations of checks

Depending on the risk category, regulated plants and plant products will be subject to documentary checks either at or away from the border; they may also be subject to identity and physical checks.

Documentary checks entail examination of official certifications, attestations and other commercial documents that are required to accompany the consignment.

An identity check entails a visual inspection to verify that the contents of a consignment corresponds to the information provided in the accompanying documentation.

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

Information on the location where checks will take place will be provided on GOV.UK in due course.

Systems

For all regulated plants and plant products, the importer will need to have registered via the relevant IT system. For England and Wales this will be IPAFFS; further information will be available shortly for Scotland.

Importers in England and Wales can [register for IPAFFS online](#).

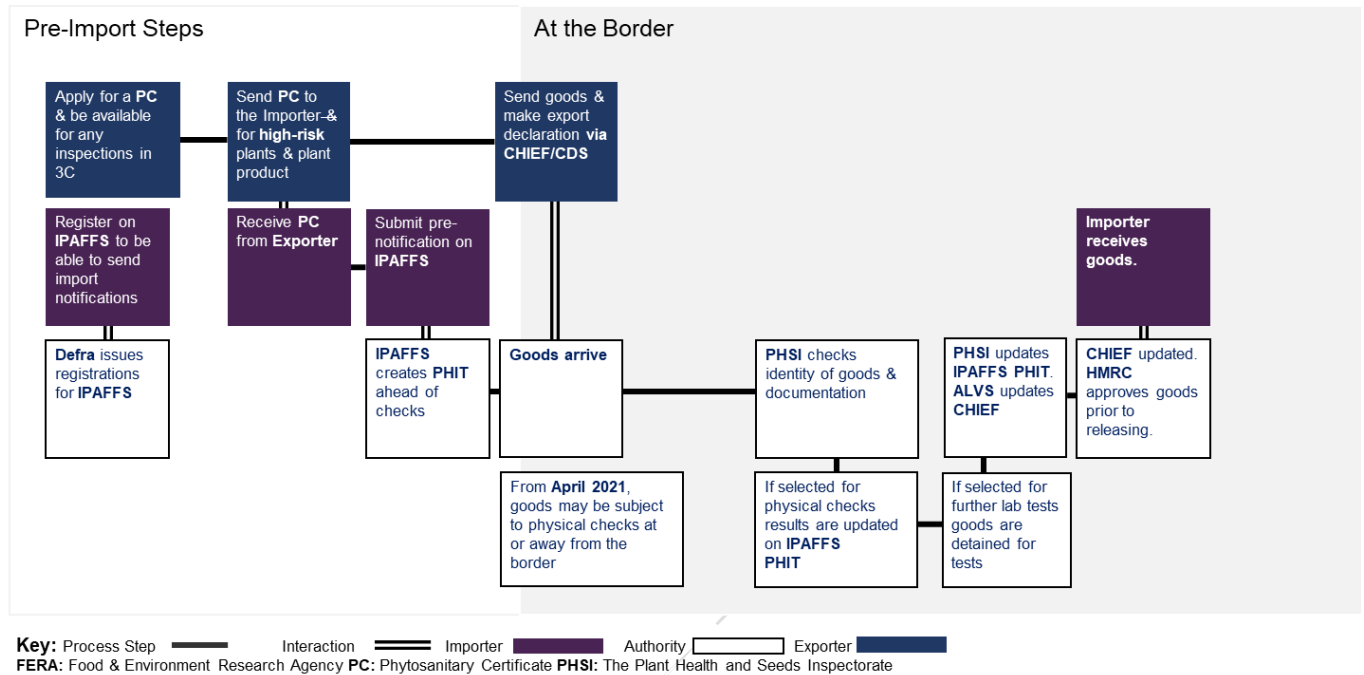
Wood Packaging Material

Wood packaging material (WPM), including pallets and crates, must meet the ISPM15

international standards for treatment and compliant marking. The WPM holding a consignment may be subject to inspections upon entry to GB to verify compliance with the ISPM15 requirements.

Further details on ISPM15 requirements can be found online [here](#).

Process map: Plants and Plant Products



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](#).
- 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 [here](#).

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 [here](#).

The information needed for the vast majority of movements will be set out in the [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](#).

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

Requirements

Completing a customs declaration requires:

- [A GB EORI number](#)
- The Commodity Code of their goods. More information is available [here](#).
- 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](#) 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 Model

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.

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 [here](#).



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](#), 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

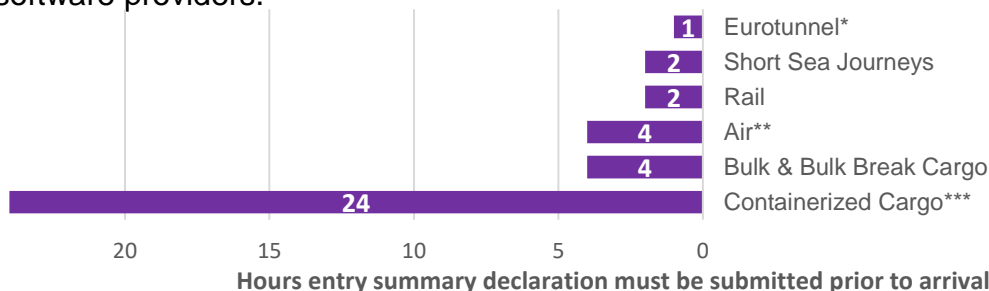
The way the goods are transported impacts on how far in advance of UK customs control an S&S import declaration must be made. Goods must have their S&S import declaration submitted a specific number of hours in advance of arriving in a UK port. This is to ensure there is sufficient time for Border Force 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.



* This time is dictated by arrival at Coquelles

**For flights less than 4 hours in duration, the entry summary declaration must be submitted no later than the departure of the flight.

***This time is pre-loading on the vessel

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](#) 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 [here](#). 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 \(CCG\)](#) 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 \(NCTS\)](#).

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 anti-smuggling 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

Travellers with commercial goods in accompanied baggage (Merchandise in Baggage)

Traders carrying standard (non-controlled) commercial goods in their luggage or a small vehicle with a value not exceeding £1500, will need to make a simple online declaration either before arriving into GB or make an oral declaration at the point of import using a Red Point/Channel if it exists at the GB port.

For goods over £1500 and controlled goods, traders will need to make a standard electronic customs declaration into CHIEF before arrival, or an oral declaration at a Red Point/Channel if one exists at the GB port of entry.

Cash Controls

The process for Cash movements is the same as detailed under Stage 1. From 1 January 2021 individuals travelling into GB carrying £10,000 or more will be required to declare this. These requirements will also fall on couriers who are transporting cash on behalf of business.

Declarations can be made either [online](#) or by phone. They can also be made via a paper BOR9011 declaration submitted to Border Force officials at a Red Channel/Point, if one exists at the GB port of entry.

Post and Parcels

The process for Post and Parcels movements is the same as detailed under Stage 1. As such, from 1 January 2021 the customs declaration requirements currently in place for the movement of goods with RoW countries by post and parcel will apply to movements between GB and EU.

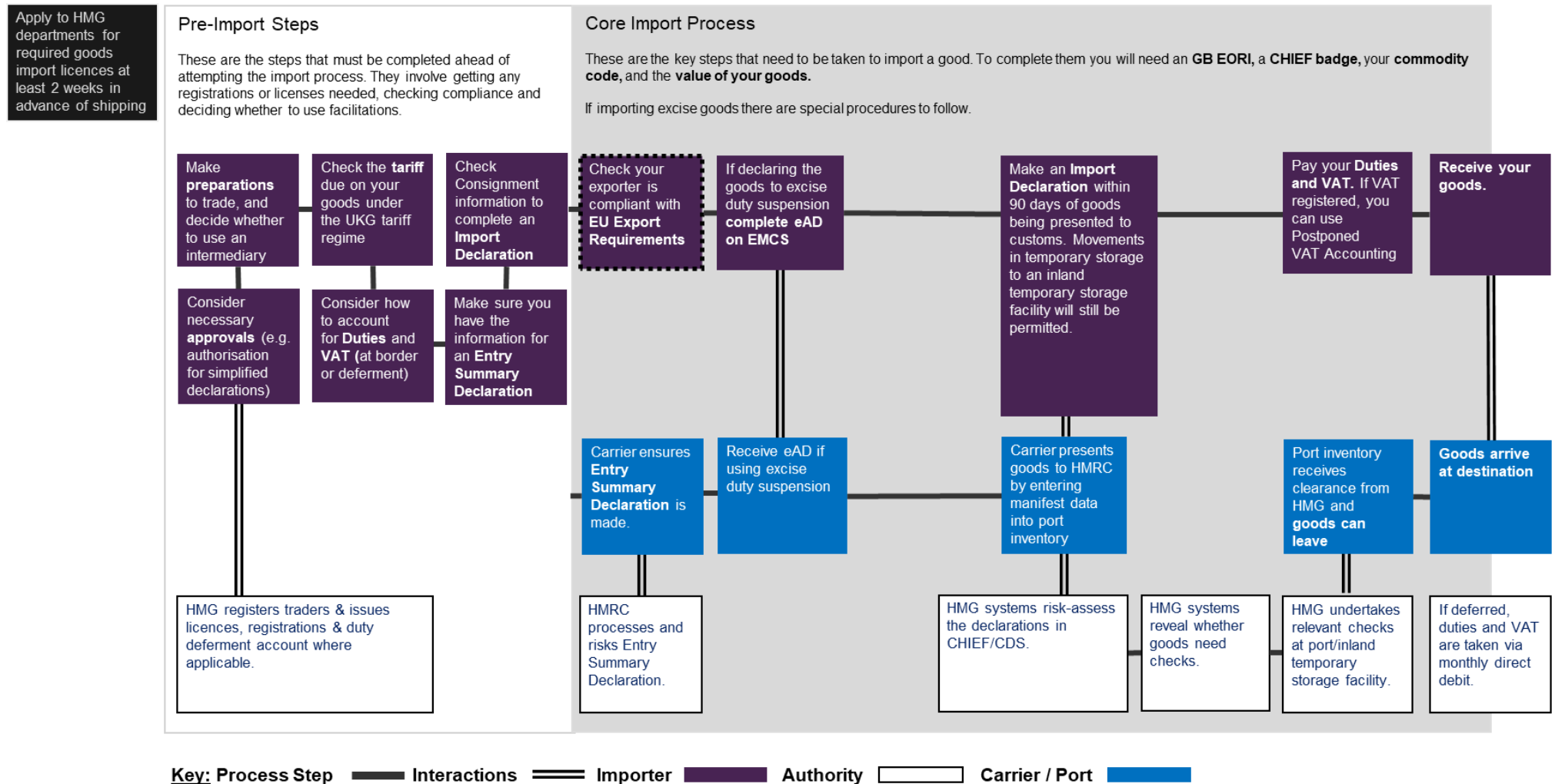
For postal consignments imported by the Royal Mail Group (RMG) - the UK's designated universal postal service provider - the use of the CN22/CN23 customs forms will apply for standard (non-controlled) goods imported into GB not exceeding £900 in value. For all other postal movements into GB, a standard electronic customs declaration will need to be submitted to HMRC.

For goods moved into GB by parcel operators (other than the RMG) a standard electronic customs declaration will need to be submitted to HMRC, unless the parcel operator is authorised to submit a bulked customs declaration.

However, between 1 January and 1 July 2021 both RMG and parcel operators will be able to make a deferred declaration (assuming the operator and goods meet the eligibility requirements).

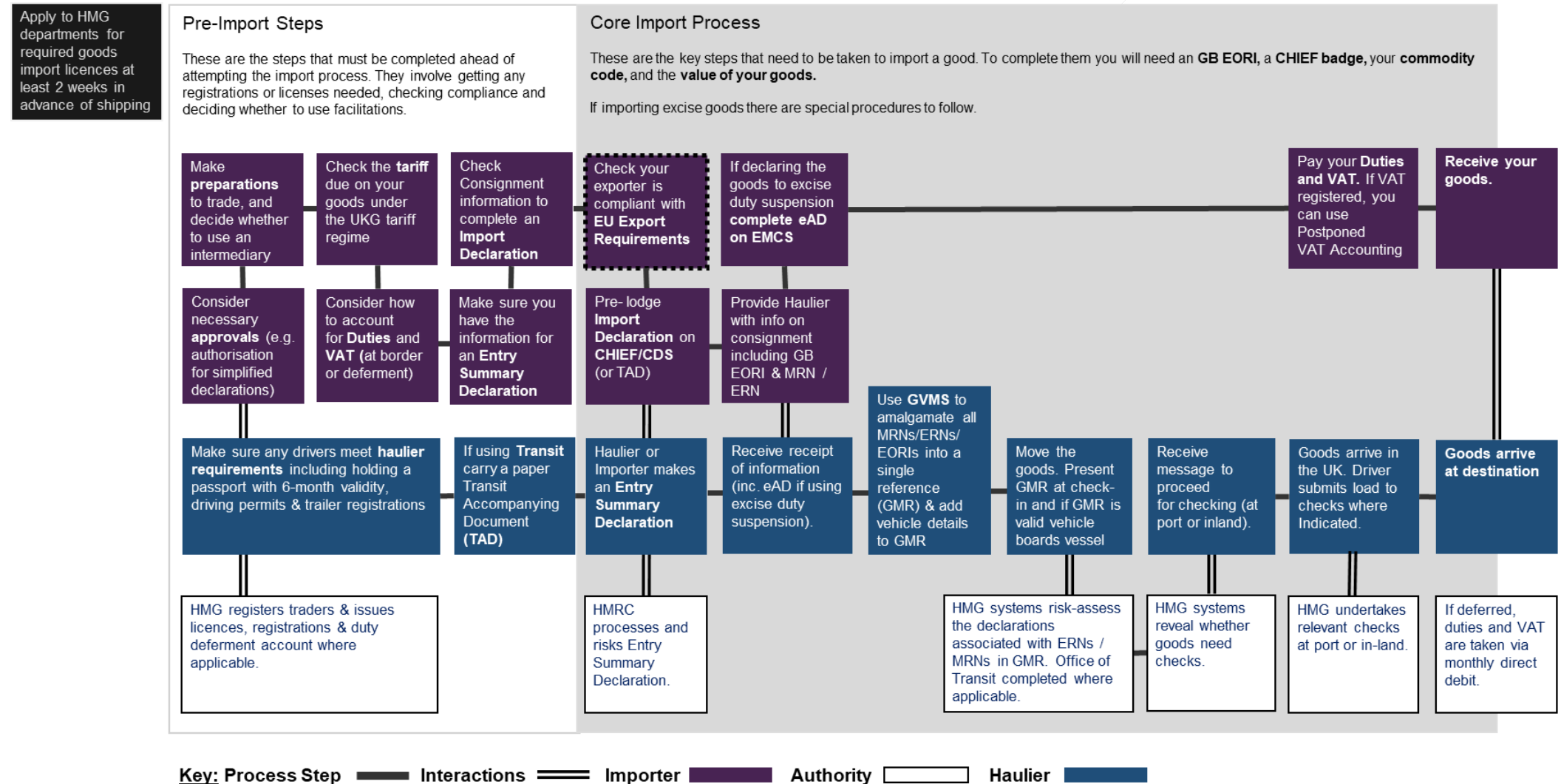
Importing through ports with temporary storage

This diagram summarises the **Stage 3** core import process at ports with temporary storage facilities.



Importing through ports with pre-lodgement systems

This diagram summarises the **Stage 3** core import process if moving through ports with pre-lodgement facilities.



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

3.2.2 Goods Covered by International Conventions / Commitments

Additional requirements on **Goods Covered by International Conventions / Commitments** will continue to apply as they have since **January 2021**. For details on individual categories of goods, please refer to **SECTION 1.2.2**.

3.2.3 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)**

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 standardised 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) 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.

Animal Products (Products of Animal Origin and Animal By Products)

From July 2021, new import requirements will apply to EU **Products of Animal Origin (POAO)** and **Animal By-Products (ABP)**, with goods being required to enter GB via a Border Control Post (BCP).

Requirements

From July 2021, there will be a requirement for:

- goods to be accompanied by an Export Health Certificate in order to undergo documentary checks
- import pre-notifications submitted by the importer in advance of arrival
- Entry via a Point of Entry (PoE) with an appropriate BCP in order for goods to be made available for documentary, identity and physical checks

Guidance on products classed as POAO and ABP can be found [online](#). Importers should check if the CN code for their product is listed in [Regulation 2019/2007](#) to find out if their POAO or ABP must meet the above requirements.

EU POAO and ABP will be required to be accompanied by an Export Health Certificate (EHC). An EHC is an official document that confirms the export meets the health requirements of the destination country; this will need to be secured by the exporter from the EU country of origin's competent authority.

Where there are no standardised requirements and no model Export Health Certificate currently exists, the GB importer will need to contact CEFAS/CITC for England/Wales. In Scotland, individual importers do not require authorisation but relevant authorities may need to confirm that the consignment is destined for an authorised facility.

Contact details for relevant authorities can be found here:

- [Centre for International Trade Carlisle \(CITC\)](#)
- [Centre for Environment, Fisheries and Aquaculture Science](#)
- [Fish Health Inspectorate](#)

There will also be new requirements for importers to submit pre-notifications for POAO and ABP via IPAFFS. The importer will need to use IPAFFS to pre-notify the goods' arrival in advance.

Imports of fully processed animal feed, including pet food, will be subject to the requirements set out above for EU POAO and ABP.

Additional Requirements for Marine-Caught Fish and CITES-listed goods

Imports of marine-caught fish, fishery products and some types of shellfish will also need to meet catch certificate requirements as detailed for **fish, shellfish and their products**.

Imports of food products made from species listed in the CITES, EUWTR or UKWTR annexes, such as caviar from the Sturgeon family, will also need to meet CITES-related requirements as detailed for CITES goods in **SECTION 1.2.2**. These include the requirement for relevant EUWTR export permits from the country of departure and a UKWTR import permit issued by APHA.

Location of checks

POAO and ABP will need to enter GB via a suitable Border Control Post (BCP) in order for the goods to be available for inspection. A list of current BCPs and the commodities they accept is available [here](#).

The UK Government is currently exploring options to build more BCPs and to provide targeted support to ports to do so. Therefore, this list will likely change to include further sites. These changes will be made public in order for traders to prepare accordingly.

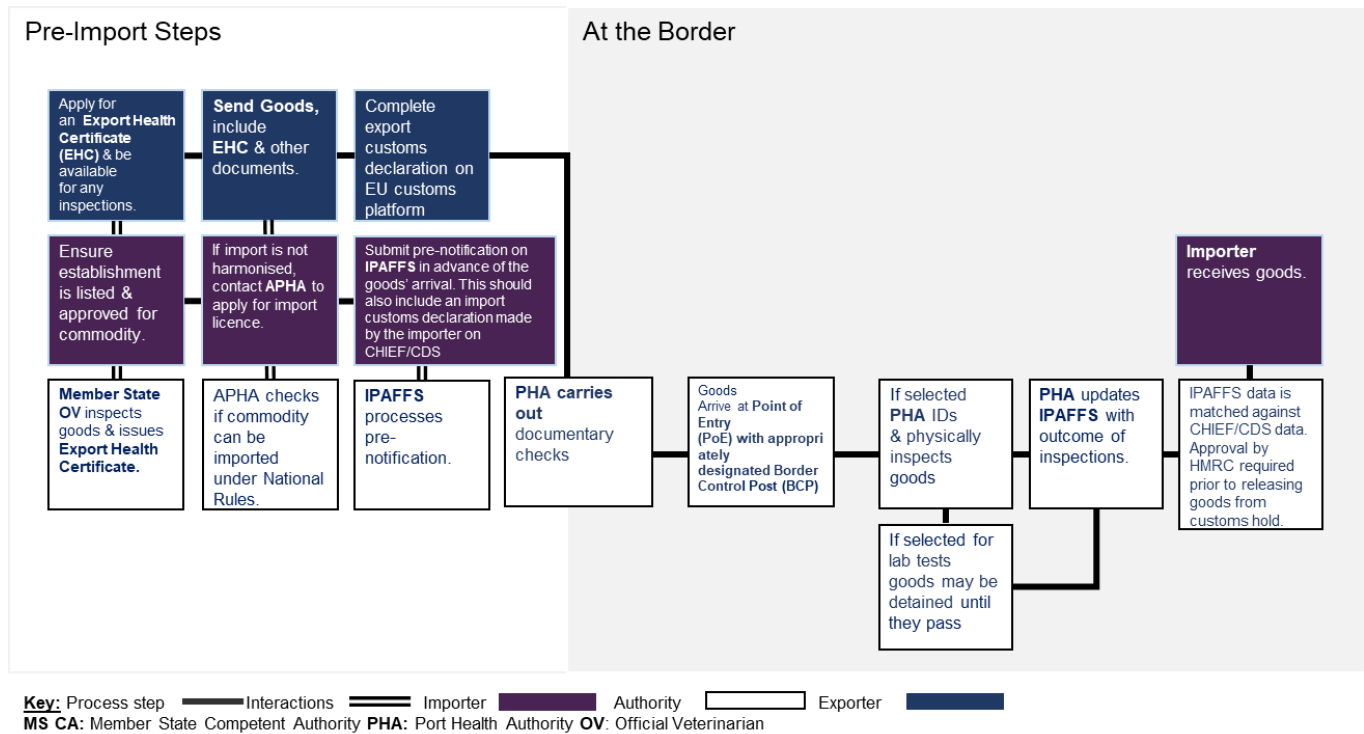
EU animal products will be subject to documentary, identity and physical checks. Goods may also be sampled for laboratory testing. Documentary checks entail examination of the official certifications, attestations and other commercial documents that are required to accompany the consignment. An identity check entails a visual inspection to verify the content and labelling of a consignment correspond to the information provided in the accompanying documentation.

Physical checks entail a check on the goods and, as appropriate, checks on packaging, the means of transport, labelling and temperature, the sampling for analysis, testing or diagnosis and any other check necessary to verify compliance with the import sanitary and phytosanitary rules. The level of checks will take into account the level of checks imposed by the EU on GB goods of similar risk status.

Systems

The importer will need to [register for IPAFFS](#).

Process Map: Products of Animal Origin and Animal By-Products



Fish, shellfish and their products

Most imports of **marine-caught fish and some shellfish** will need to be accompanied by a catch certificate.

Fish within the scope of **animal products** and **live animals** will also be subject to import controls applying to animal products as listed under **3.2.3**.

These include the requirement for an export health certificate, import pre-notifications and entry via a Border Control Post.

Requirements for all fish

All fish, shellfish and their products originating from the EU will be subject to sanitary and phytosanitary import controls, similar to those applying to animal products and live animals. This includes the requirement for Export Health Certificates, import pre-notifications and entry via a Border Control Post (BCP).

In addition, most imports of marine-caught fish and some shellfish will need to be accompanied by a catch certificate.

Catch certificates are official documents that prove any marine-caught fish has been caught legally. These are issued by the competent authority of the country the fishing vessel is registered to; this will need to be secured by the EU exporter.

Imports of non-marine-caught fish (e.g. farmed fish and shellfish, freshwater fish) and certain exempt marine species (e.g. mussels, cockles, oysters, scallops, fish fry or larvae) are not subject to catch certificate requirements.

Requirements for fish as animal products (e.g. containerised fish or via vivier transport) and live animals (e.g. ornamental fish)

In line with rules for animal products, new import requirements will apply to EU fishery products as from July 2021 – see **3.2.3**. Guidance on products within this category can be found [online](#).

In line with rules for live animals, imports of fish as live aquatic animals will be subject to new import controls for live animals from July 2021 – see **3.2.3**.

Live aquatic animals where intended for direct consumption by the final consumer – such as live oysters and mussels (if from Class A waters or depurated), crabs and lobster – are classed as animal products and not as live animals; therefore, these will be subject to controls applying to animal products rather than live animal controls. LBMs are subject to circumstantial rules.

For all imports of fish as animal products and live animals, there will be the requirement for:

- goods to be accompanied by an Export Health Certificate
- import pre-notifications submitted by the importer in advance of arrival.
- Entry via a Point of Entry (PoE) with an appropriate BCP in order for goods to be made available for documentary, identity and physical checks

Imports of fish as animal products and live animals will be required to be accompanied by an Export Health Certificate (EHC). An EHC is an official document that confirms the export meets the health requirements of the destination country; this will need to be secured by the exporter from the EU country of origin's competent authority.

Where there are no standardised requirements and no model EHC currently exists, the GB importer will need to contact the Centre for International Trade (CITC) for fishery products or CEFAS/MS for live aquatic animals, for import requirements, if permitted, including any licencing or documentation where applicable.

Contact details for relevant authorities can be found here:

- [Centre for International Trade Carlisle \(CITC\)](#)
- [Centre for Environment, Fisheries and Aquaculture Science](#)
- [Fish Health Inspectorate](#)

There will also be new requirements for importers to submit pre-notifications for animal products and live animals via IPAFFS. The importer will need to use IPAFFS to pre-notify the goods' arrival in advance.

Requirements for direct landings of marine-caught fish by EU registered fishing vessels

If an EU registered fishing vessel wishes to land its catch directly into the UK it must give 4 hours' notice to UK authorities, submit a prior notification document, a pre-landing document and a catch certificate for the fish that is being landed.

EU vessels will need to submit a NEAFC Port State Control form (PSC1 or PSC2). EU vessels will also need to complete a prior notification form and pre-landing declaration.

Further details are available [online](#).

Additional requirements for endangered species listed under CITES

Imports of food products or live animals listed in the CITES, EUWTR or UKWTR annexes, such as caviar from the Sturgeon family, will also need to meet CITES-related requirements as detailed for CITES goods in **1.2.2a**. These include the requirement for relevant EUWTR export permits from the country of departure and UKWTR import permit issued by APHA.

Locations of checks

Imports of fish as animal products and live animals will need to enter GB via a Point of Entry (PoE) with a suitable Border Control Post (BCP) in order for the goods to be available for inspection. There is an exemption from this for fresh fish that are direct landings into a UK IUU designated port. A list of current BCPs and the commodities they accept is available [online](#).

The UK government is currently exploring options to build more BCPs and to provide targeted support to ports to do so. Therefore, this list will likely change to include further sites. These changes will be made public in order for traders to prepare accordingly.

Following arrival at the BCP, goods will be subject to documentary, and additional identity and physical checks, if selected. Goods may also be sampled for laboratory testing.

Documentary checks entail examination of the official certification, attestations and other commercial documents that are required to accompany the consignment. An identity check entails a visual inspection to verify that the content and labelling of a consignment correspond to the information provided in the accompanying documentation.

Physical checks entail a check on the goods and, as appropriate, checks on packaging, the means of transport, labelling and temperature, sampling for analysis, testing or diagnosis and any other check necessary to verify compliance with the import sanitary and phytosanitary rules. The level of checks will take into account the level of checks imposed by the EU on GB goods of similar risk status.

Direct landings of marine-caught fish, which are subject to the North East Atlantic Fisheries Commission (NEAFC), will need to be landed at a designated GB port as listed by the North East Atlantic Fisheries Commission. Further details of ports in this category are available [online](#).

Direct landings exempt from BCP inspection, must additionally land at an IUU designated port.

The vessel must also give 4hrs notice to UK authorities, submit a prior notification document, a pre-landing document and a catch certificate for the fish that is being landed.

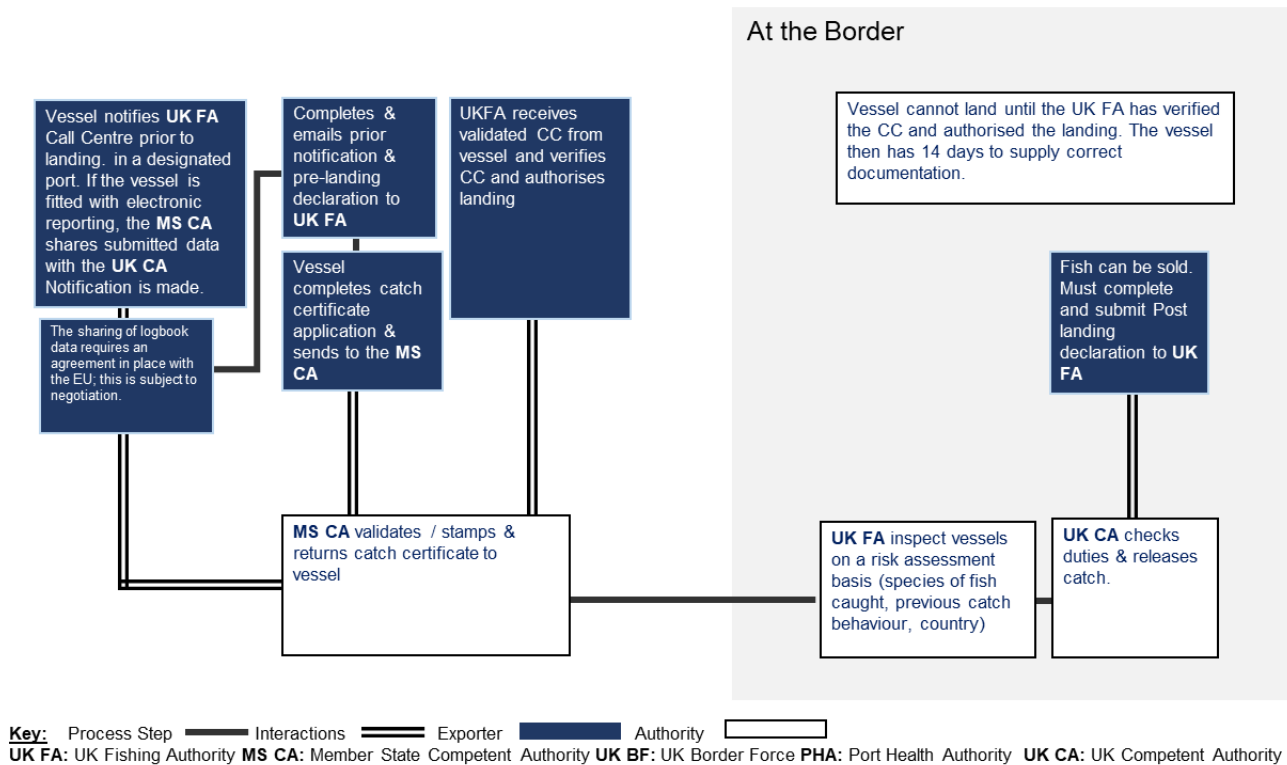
All catch certificates will need to be checked and authorised prior to landing. These checks are carried out away from the border. For fishery products (includes fish), direct landings by EU registered fishing vessels will also become subject to landing in IUU designated ports.

5% is the IUU regulation benchmark for port inspection of 3rd country vessels (which would include EU vessels). This is determined by species of fish caught, previous catch behaviour and/or country flag.

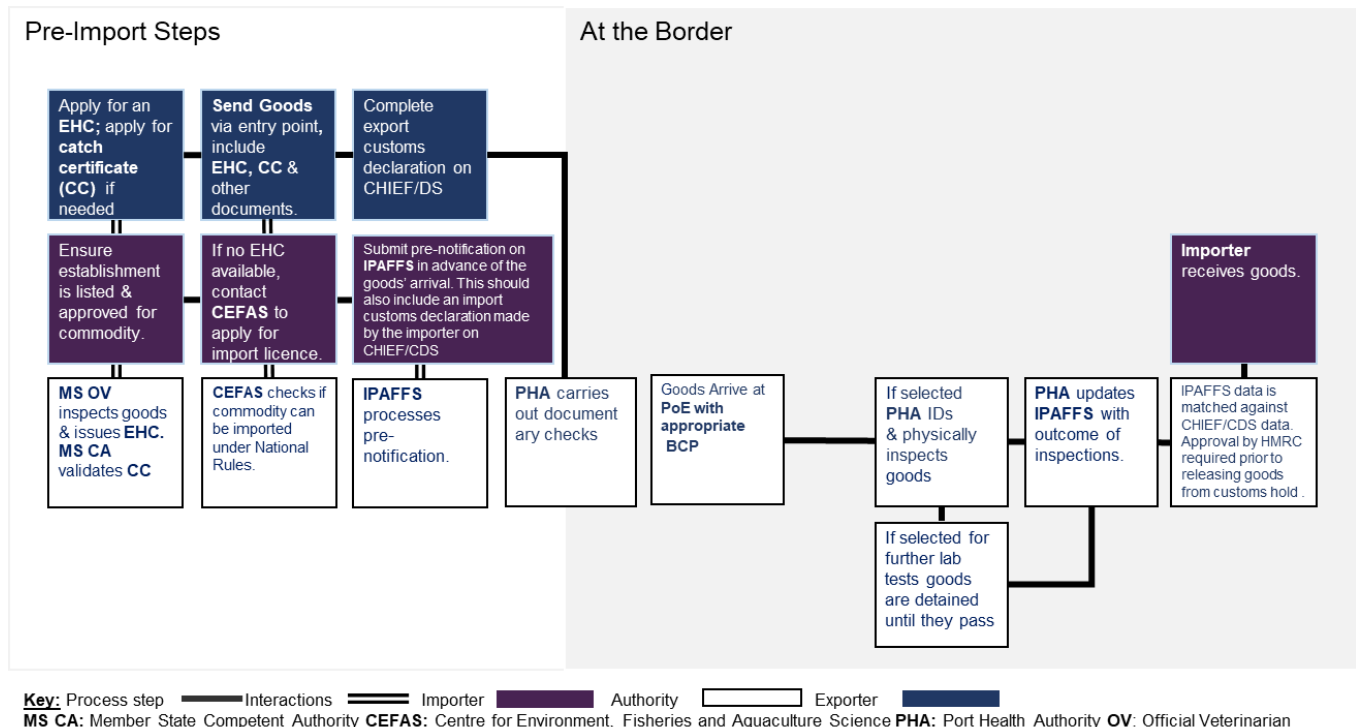
Systems

The importer will need to register for IPAFFS [here](#).

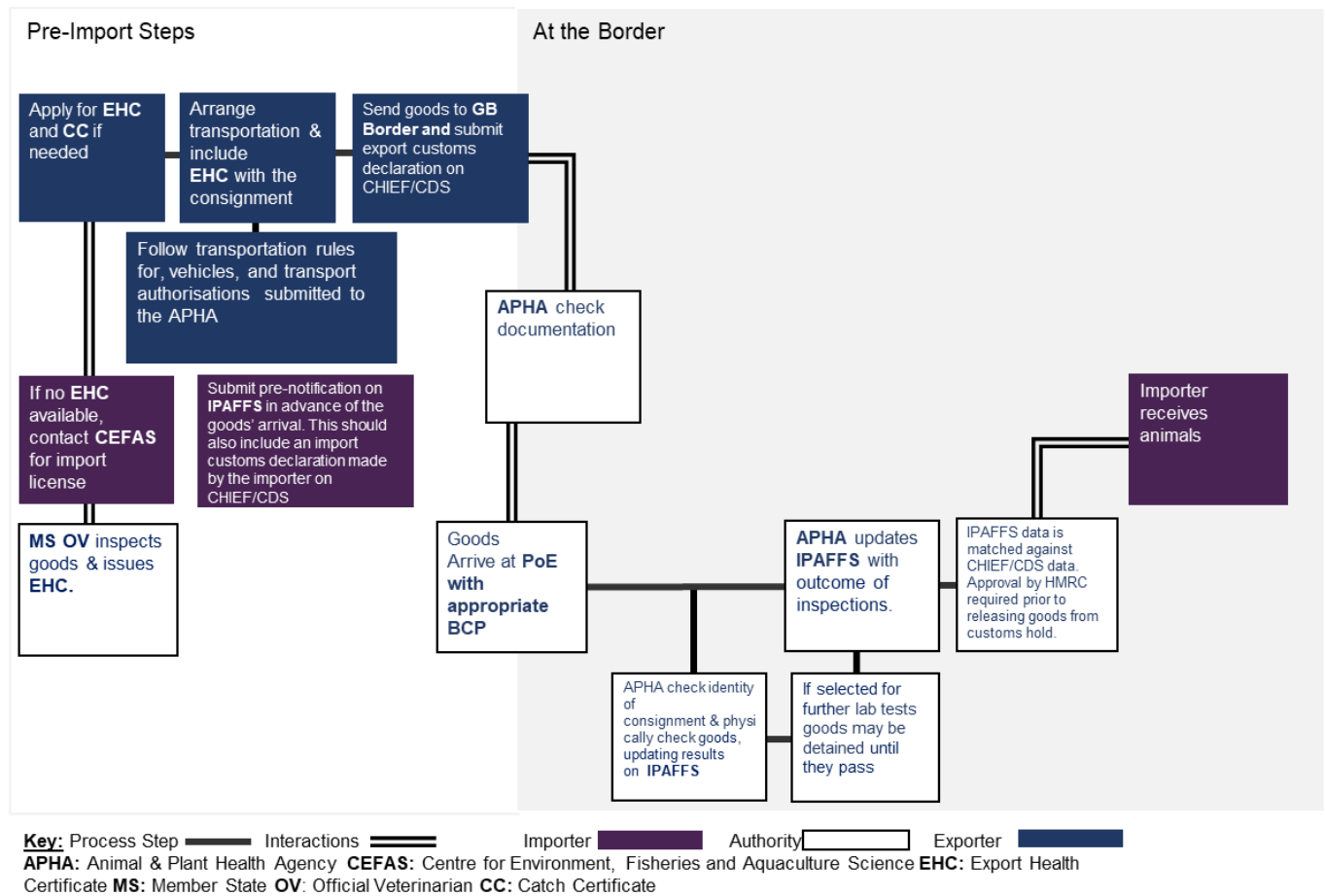
Process Map: Fish Direct Landing



Process Map: Fish as Animal Products



Process Map: Fish as Live Animals



High-Risk Food and Feed Not of Animal origin (HRFNAO)

In addition to the requirement for pre-notification as introduced in April 2021, **High-Risk Food and Feed Not of Animal Origin (HRFNAO)** will also be required to enter GB via a Border Control Post from July 2021.

For **HRFNAO** that originates from RoW and **transits** through the EU, controls will continue to apply as per those which apply from January 2021 (see **1.2.3**)

HRFNAO that falls within the scope of **regulated plants and plant products** (e.g. apples, lettuce, tomatoes) will also be subject to these requirements. Further information on these is available in **3.2.3**.

As there is currently no **HRFNAO** originating from the EU, this requirement will initially only apply to **HRFNAO** that has been imported into the EU and subsequently exported to GB, as EU import checks will no longer be applicable for goods that are then exported to GB.

Requirements

From July 2021, HRFNAO from a third country that has been previously imported into the EU will be subject to new import requirements when imported to the UK.

This includes the requirement for:

- import pre-notifications to be submitted in advance of the goods' arrival.
- Entry via a Point of Entry (PoE) with an appropriate BCP in order for goods to be made available for documentary, identity and physical checks

Guidance on products classed as HRFNAO can be found [online](#).

Importers will need to submit pre-notifications to an appropriate Border Control Post (BCP) via the Import of Products, Animals, Food and Feed System (IPAFFS). The importer will need to notify the relevant BCP of the goods' arrival in advance, though some BCPs may require additional notice and a separate notification submitted in addition to IPAFFS.

RoW-originating HRFNAO that transits the EU will continue to need to be pre-notified on the Import of Products, Animals, Food and Feed System (IPAFFS) and enter the UK at a BCP approved for HRFNAO in the same way as similar consignments imported directly from a third country. (see **1.2.3** for further information)

Additional requirements for high-risk plants and products

HRFNAO also includes some controlled plants and plant products – such as apples, lettuce, and all solanaceous fruits (e.g. tomatoes, aubergines). Imports of HRFNAO within this category will also need to meet phytosanitary controls as detailed in **3.2.3**, such as the requirement for a Phytosanitary Certificate.

Location of checks

HRFNAO will need to enter GB via a suitable BCP in order for the goods to be checked. Upon arrival at the BCP, goods will be subject to documentary checks. This entails examination of the

official certifications, attestations and other commercial documents that are required to accompany the consignment.

Depending on the commodity, hazard and country of origin, goods may also be subject to identity and physical checks. An identity check entails a visual inspection to verify the content and labelling of a consignment correspond to the information provided in the accompanying documentation.

Physical checks entail a check on the goods and, as appropriate, checks on packaging, the means of transport, labelling and temperature, the sampling for analysis, testing or diagnosis and any other check necessary to verify compliance with the import sanitary and phytosanitary rules. The level of identity and physical checks from July 2021 will reflect the specified frequency of controls as per the legislative requirements.

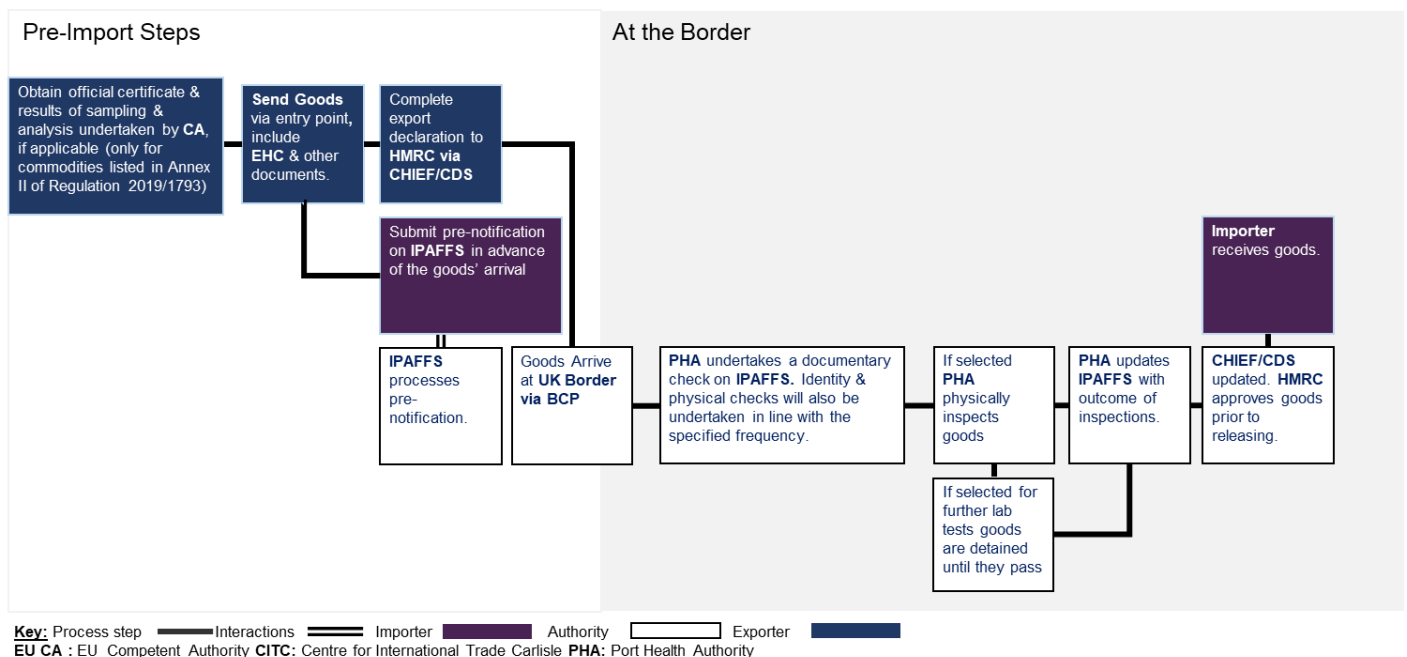
A list of current BCPs and the commodities they accept is available [here](#).

The UK Government is currently exploring options to build more BCPs and to provide targeted support to ports to do so. Therefore, this list will likely change to include further sites. These changes will be made public in order for traders to prepare accordingly.

Systems

The importer will need to [register for IPAFFS](#).

Process Map: HRFNAO



Live Animals and Germinal Products

From July 2021, **live animals and germinal products** from the EU will be subject to new import controls. These include the requirement for health certification, import pre-notifications and entry via a Border Control Post

In addition to these requirements, **CITES-listed goods, marine-caught fish and equines** will need to meet separate import requirements. These are detailed in:

For **CITES** goods – 3.2.2

For **marine-caught fish** – 3.2.4

For **equines** – 3.2.3

Requirements

From July 2021, new import requirements will apply to live animals and germinal products from the EU.

This includes the requirement for:

- goods to be accompanied by an Export Health Certificate (EHC).
- import pre-notifications submitted by the importer in advance of arrival.
- Entry via a Point of Entry (PoE) with an appropriate BCP in order for goods to be made available for documentary, identity and physical checks

All live animals and germinal products will need to be accompanied by an Export Health Certificate (EHC); this will need to be secured by the exporter from the EU country of origin's competent authority.

Where there are no standardised requirements and no model EHC currently exists, the GB importer will need to contact CEFAS/CITC for England/Wales; an importer of live fish/shellfish must be authorised before importing. In Scotland, individual importers do not require authorisation but relevant authorities may need to confirm that the consignment is destined for an authorised facility.

Contact details for relevant authorities can be found here:

- [Centre for International Trade Carlisle \(CITC\)](#)
- [Centre for Environment, Fisheries and Aquaculture Science](#)
- [Fish Health Inspectorate](#)

All consignments must enter GB via a BCP. The original EHC must be available on arrival at the BCP for documentary inspection.

The UK Government is currently exploring options to build more BCPs and to provide targeted support to ports to do so. Therefore, this list will likely change to include further sites. These changes will be made public in order for traders to prepare accordingly.

The GB importer will also need to submit a pre-notification to the relevant BCP via the Import of Products, Animals, Food and Feed System (IPAFFS) in advance of the goods' arrival.

Depending on the type of animal, specific welfare requirements may apply including the need for specifically approved transportation vehicles, and certificates of competence or authorisations for the drivers and handlers of the animals. Depending on the length of the journey, a journey log would also need to be submitted to APHA and accompany the consignment.

Details on these are available [online](#).

Additional requirements for endangered species and marine-caught fish

Imports of live animal species listed in the CITES, EUWTR or UKWTR annexes will also need to meet CITES-related requirements as detailed for CITES goods in **3.2.2**. These include the requirement for relevant EUWTR export permits from the country of departure and a UKWTR import permit issued by APHA.

Import of live, marine-caught fish will also need to meet catch certificate requirements as detailed in **3.2.4**.

Location of checks

All live animals and germinal products will need to enter GB via a suitable BCP.

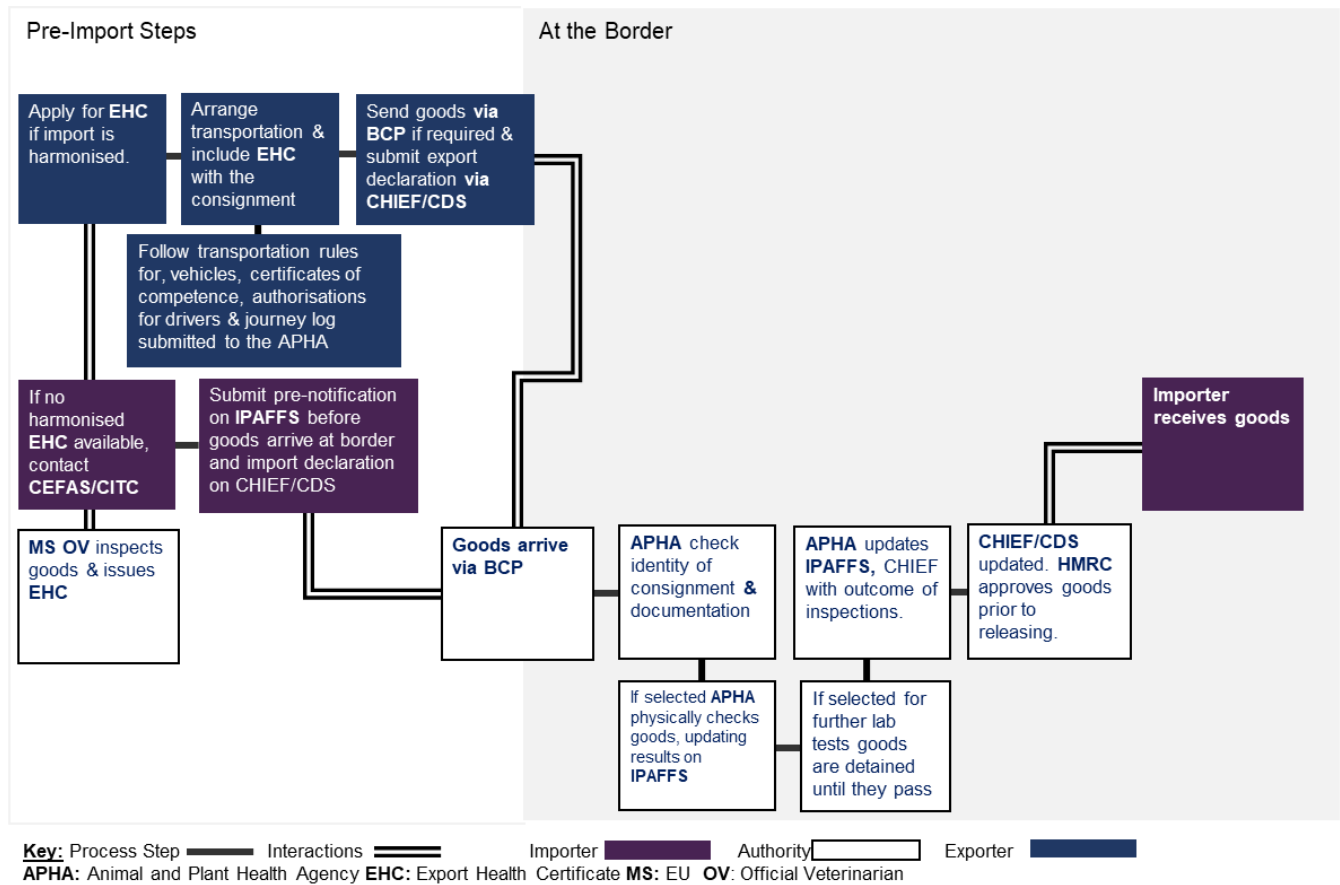
Upon arrival at the BCP, goods will be subject to documentary, identity, and physical checks. This entails an examination of the official documents which are required to accompany the consignment and a visual inspection to verify the content of the consignment, including the marks on animals, correspond to the official documents.

A physical check may mean a check on, as appropriate, the means of transport, the condition of the animal, and may include sampling for analysis. The level of checks will take into account the level of checks imposed by the EU on GB goods of similar risk status.

Systems

The importer will need to [register for IPAFFS](#).

Process Map: Live Animals



Equines

From July 2021, **equines** from the EU will be subject to import controls in line with those for **live animals**, such as the requirement for health certification, import pre-notifications and entry via a Border Control Post.

Requirements

From July 2021, new import requirements will apply to equines from the EU.

This includes the requirement for

- goods to be accompanied by an Export Health Certificate (EHC).
- import pre-notifications submitted by the importer in advance of arrival.
- entry via a Border Control Post (BCP), where goods will undergo identity and physical checks.

All equines will need to be accompanied by an Export Health Certificate (EHC); this will need to be secured by the exporter from the EU country of origin's competent authority.

All goods will need to enter GB via an appropriate BCP, where the goods will be subject to identity and physical checks.

The UK Government is currently exploring options to build more BCPs and to provide targeted support to ports to do so. Therefore, this list will likely change to include further sites. These changes will be made public in order for traders to prepare accordingly.

The GB importer will also need to submit a pre-notification to the BCP via the Import of Products, Animals, Food and Feed System (IPAFFS) in advance of the goods' arrival.

The driver of the equine transportation would also require a Certificate of Competence, a valid Vehicle Approval Certificate, from Defra, and Transporter Authorisation, from APHA. A journey log would also need to be submitted to APHA and accompany the equine in certain cases.

Details on these are available [online](#).

Location of checks

Equines will need to enter GB via a suitable Border Control Post (BCP) in order for the animals to be checked. A list of current BCPs and the commodities they accept is available [here](#).

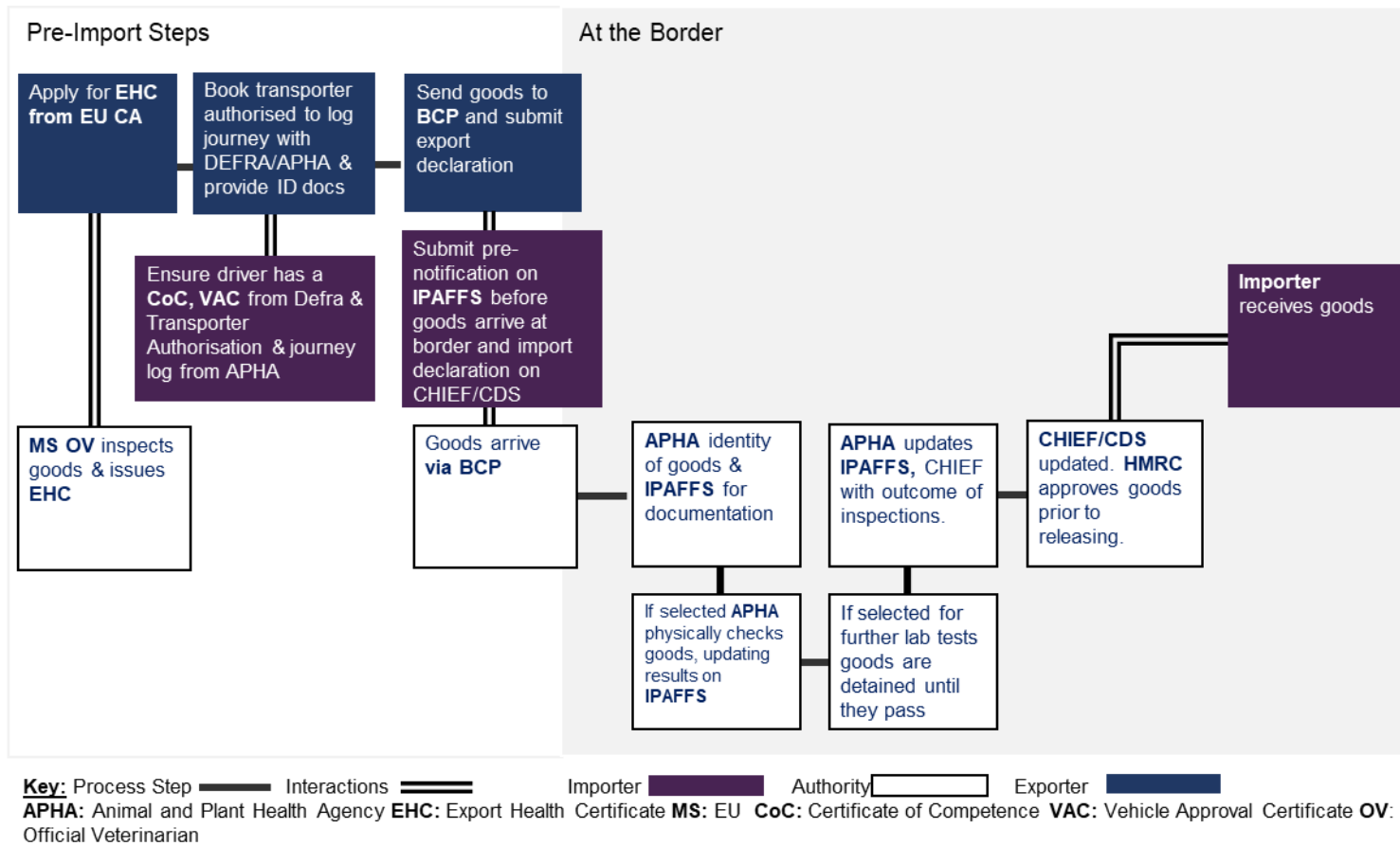
The UK Government is currently exploring options to build more BCPs and to provide targeted support to ports to do so. Therefore, this list will likely change to include further sites. These changes will be made public in order for traders to prepare accordingly.

Upon arrival at the BCP, the animals will be subject to identity and physical checks. This entails a visual inspection to verify that the content of the consignment corresponds to the official documents. A physical check means a check on, as appropriate, the means of transport, the condition of the animal, and may include sampling for analysis. The level of checks will take into account the level of checks imposed by the EU on GB goods of similar risk status.

Systems

The importer will need to [register for IPAFFS](#).

Process Map: Equines



Plants and Plant Products

From July 2021, the import requirements applying to **all regulated plants and plant products** (including **high-risk plants and plant products**) will remain unchanged from those introduced in April 2021 – see **SECTION 2.2.3**. However, goods will be subject to an increased volume of identity and physical checks.

An exhaustive list of **all regulated plants and plant products** that will be subject to these requirements from 1 July 2021 will be published in due course.

A selection of plants and plant products (pineapple, coconut, durian, bananas and dates) are already exempt from the specific phytosanitary controls outlined for most imports. These consignments will continue to not be subject to any border requirements. There may also be some additional plants and plant products, which do not pose a risk to UK biosecurity, which will be exempt from import controls.

Requirements

From July 2021, all regulated plants and plant products will be subject to import requirements as introduced for April 2021 – see **SECTION 2.2.3**. However, goods will be subject to an increased number of identity and physical checks.

This includes the requirement for:

- goods to be accompanied by a phytosanitary certificate
- import pre-notification submitted by the GB importer
- documentary and identity checks and physical inspection (frequency dependent on risk)

This will apply to all regulated plants and plant products, which includes high-risk plants and plant products as detailed in **1.2.3**. An exhaustive list of the regulated plants and plant products that will require a phytosanitary certificate and pre-notification of import from 1 April 2021 will be published in due course and will include:

- all plants for planting;
- root and tubercle vegetables;
- some common fruits other than fruit preserves by deep freezing;
- some cut flowers;
- some seeds and grains;
- leafy vegetables other than vegetables preserved by deep freezing;
- potatoes from some countries;
- machinery or vehicles which have been operated for agricultural or forestry purposes.

These will be subject to checks at a frequency determined according to the risk they pose.

Guidance on these will be available in due course.

All regulated plants and plant products imported from the EU will need to be accompanied by a phytosanitary certificate and may be checked upon entry into GB. A phytosanitary certificate is an official document that certifies that the material has been inspected, is considered free from

quarantine and other pests, and that it conforms to the plant health regulations of the importing country.

The exporter will need to apply for a phytosanitary certificate from the relevant competent authority of the EU country of origin; this will need to be secured prior to the goods' departure so that it can be sent to the importer for pre-notification purposes.

Importers will need to submit import notifications at least four hours prior to arrival if travelling by air, or at least one working day prior to arrival by all other modes of transport – along with the original PC.

Checks will be carried out by Plant Health and Seed Inspectors (PHSI) from the Animal and Plant Health Agency (APHA) and the Forestry Commission (FC) in England and Wales, and the Scottish Government in Scotland. Physical inspections will take place at BCPs.

Further information is available [here](#).

Additional requirements for High-Risk Food and Feed Not of Animal Origin and CITES-listed goods

Imports of products categorised as High-Risk Food not of Animal Origin (HRFNAO) will also be subject to these controls as detailed elsewhere in this document.

Plants and plant products that fall under endangered species regulations (CITES/UKWTR) have further requirements as detailed elsewhere in this document.

Locations of checks

EU regulated plants and plant products will be subject to documentary, identity and physical checks. Goods may also be sampled for laboratory testing.

Documentary checks entail examination of official certifications, attestations and other commercial documents that are required to accompany the consignment. This will require all goods to be accompanied by a PC and movements to be pre-notified at least one working day in advance of arrival.

An identity check entails a visual inspection to verify that the contents of a consignment corresponds to the information provided in the accompanying documentation.

Physical checks entail a check on the goods and, as appropriate, sampling for analysis or diagnosis and any other check necessary to verify compliance with phytosanitary import requirements. These checks will take place at BCPs.

Systems

For all regulated plants and plant products, the importer will need to have registered via the relevant IT system. For England and Wales this will be IPAFFS; further information will be available shortly for Scotland.

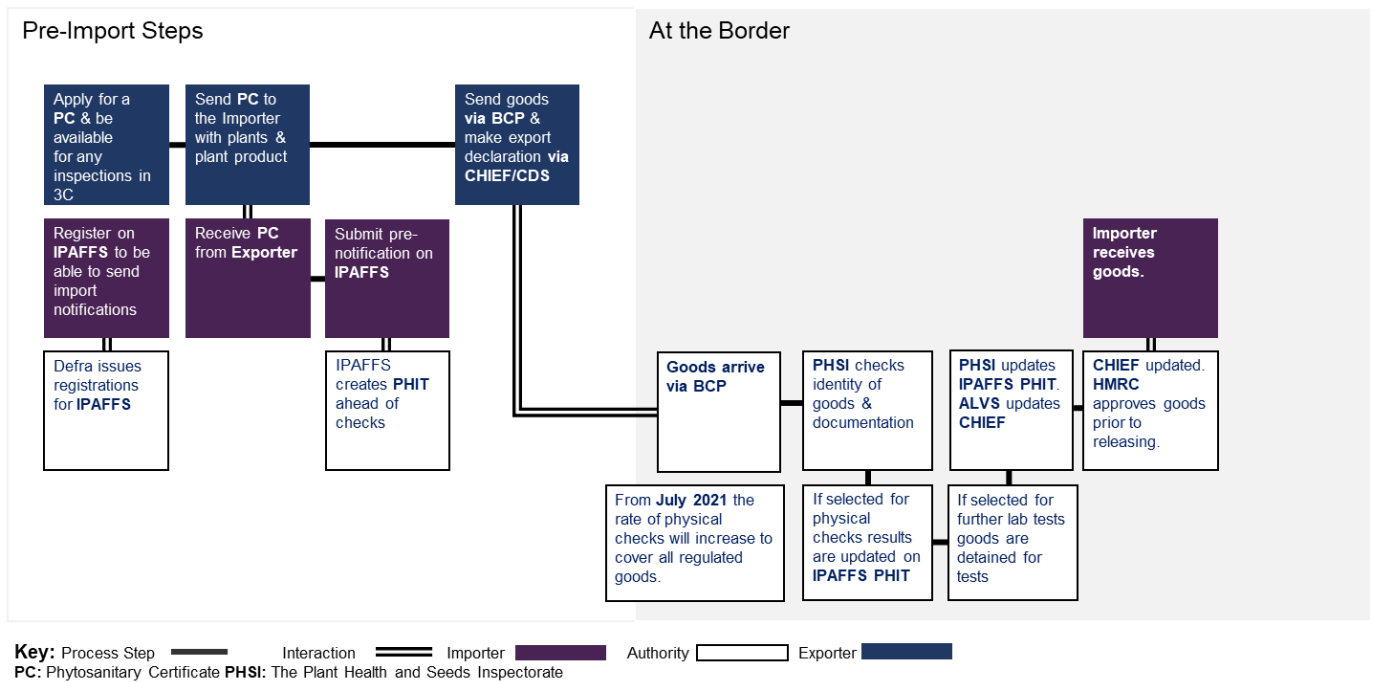
Importers in England and Wales can [register for IPAFFS online](#).

Wood Packaging Material

Wood packaging material (WPM), including pallets and crates, must meet the ISPM15 international standards for treatment and compliant marking. The WPM holding a consignment may be subject to inspections upon entry to GB to verify compliance with the ISPM15 requirements.

Further details on ISPM15 requirements can be found [here](#).

Process Map: Plants and Plant Products



3.2.4 Goods with Specific Customs Requirements

Additional requirements on **Goods with Specific Customs Requirements** will continue to apply as they have since **January 2021**. For details on individual categories of goods, please refer to **SECTION 1.2.4**.

3.2.5 Other Goods

Additional requirements on **Other Goods** will continue to apply as they have since **January 2021**. For details on individual categories of goods, please refer to **SECTION 1.2.5**.

Exporting Goods

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](#).
- ➔ 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. 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](#) 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 pre-arrival 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.

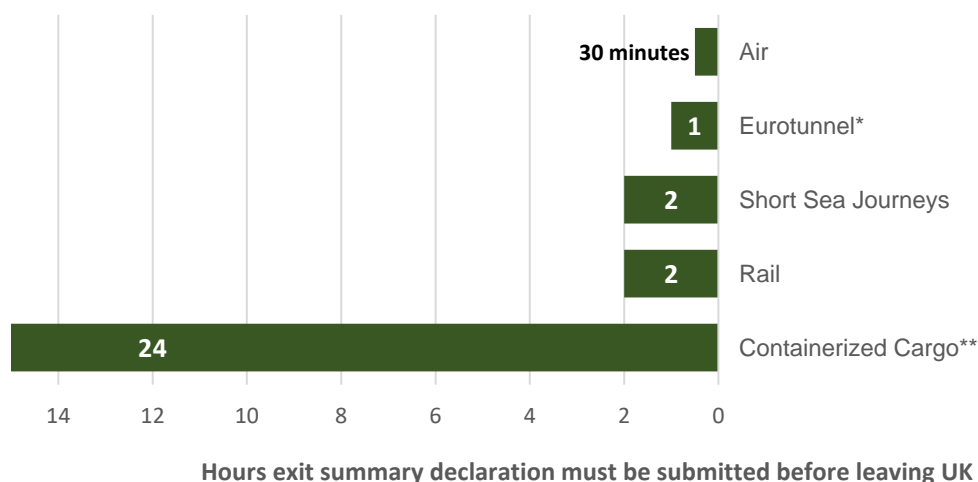
The data required for an exit summary declaration includes consignor, consignee, a description of the goods, routing (country by country), location of goods and customs office of departure. Declarants are able to amend a safety and security declaration after the initial submission if certain information (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



** This time is dictated by arrival at Folkestone*

***This time is pre-loading on the vessel*

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 [here](#). 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 \(NCTS\)](#).

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](#). 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](#) (EIDR) 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

Travellers with commercial goods in accompanied baggage (Merchandise in Baggage)

Traders can make a simplified declaration if carrying standard (non-controlled) goods with a value not exceeding £1500. These declarations can be made using either a simple online declaration available on GOV.UK before arriving into Great Britain, or an oral declaration using a Red Channel if it exists at the GB port. For goods over £1500 in value or controlled goods then a standard electronic customs declaration must be submitted to HMRC.

Post and Parcels

The customs export declaration requirements currently in place for the movement of goods by post and parcel between the UK and non-EU countries will extend to movements between Great Britain and the EU after the end of the Transition Period.

For postal consignment exported by the Royal Mail Group (RMG) - the UK's designated universal postal service provider - the use of the CN22/CN23 customs forms will apply for standard (non-controlled) goods not exceeding £900 in value. For goods exported by parcel operators (other than the RMG) a standard electronic customs declaration will need to be submitted to HMRC for goods over £900 in value, controlled goods, or where the parcel operator is not authorised by HMRC under a memorandum of understanding to submit a simplified declaration for standard (non-controlled) goods not exceeding £900.

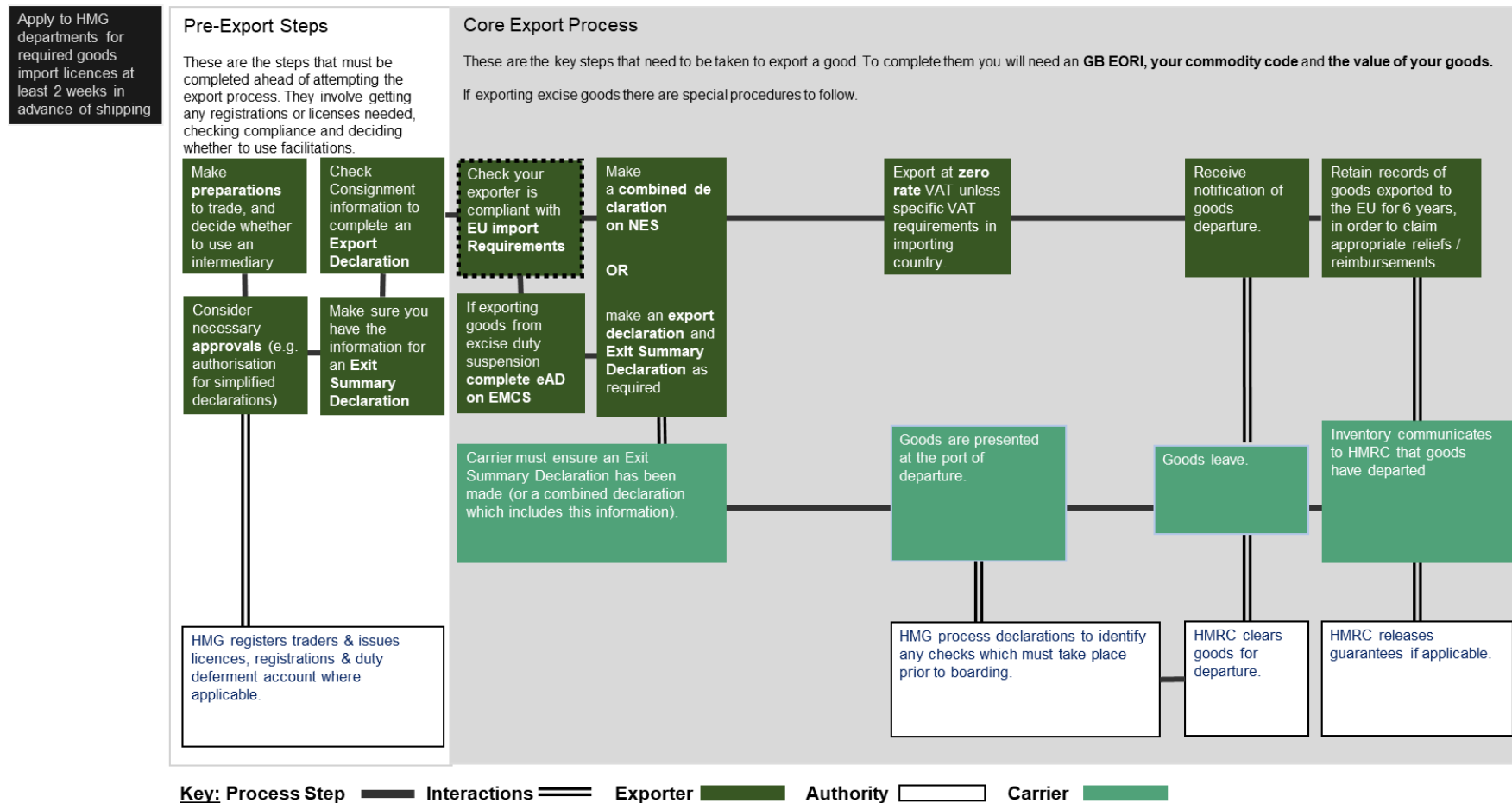
Cash Controls

From 1 January 2021 individuals travelling out of the UK carrying £10,000 or more will be required to declare this. These requirements will also fall on couriers who are transporting cash on behalf of business.

Declarations can be made either online, by phone, or via a paper C9100 declaration submitted to Border Force officials at the border.

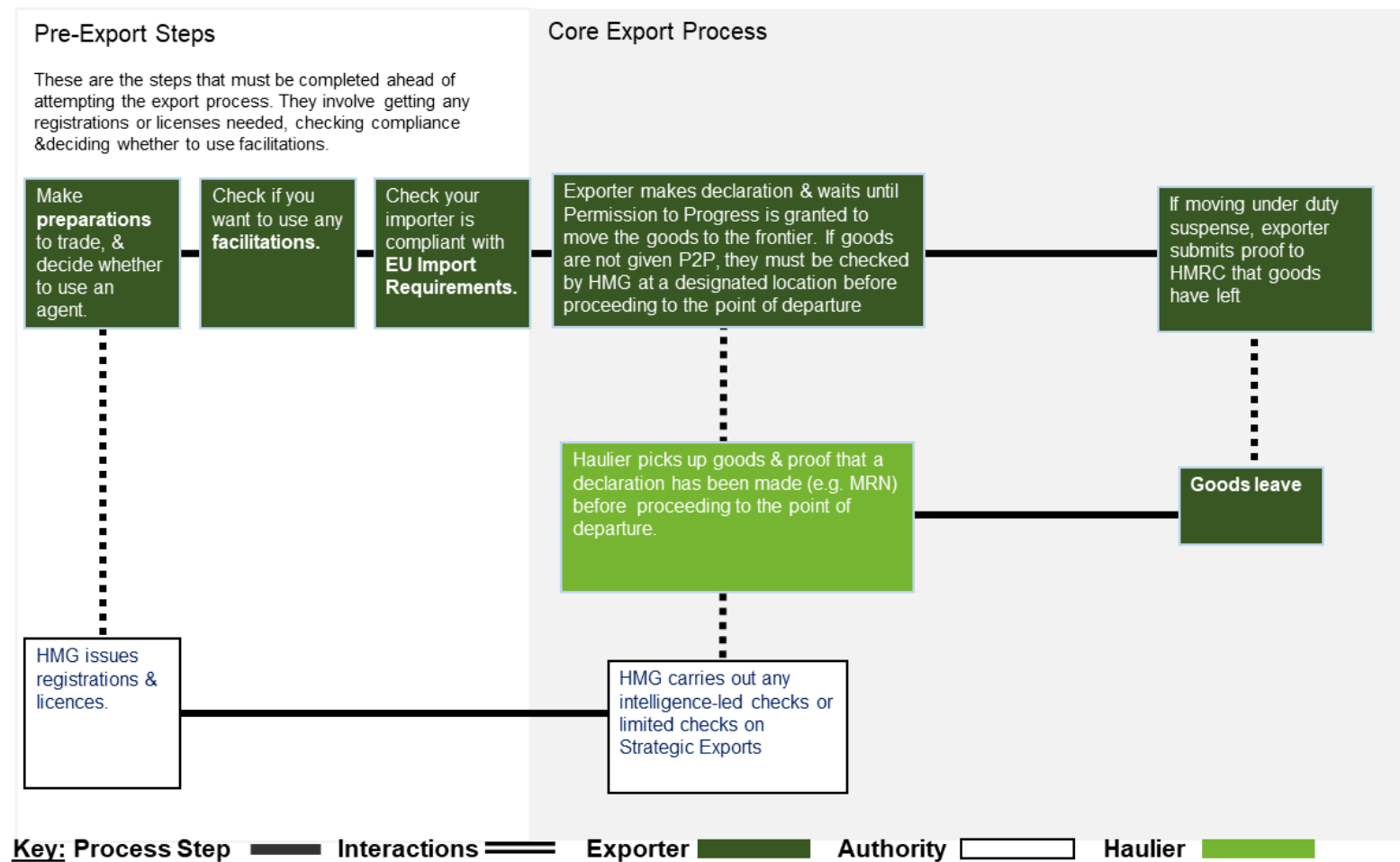
Exporting through locations with Inventory Linked Systems (or ports with existing systems from January to July 2021)

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



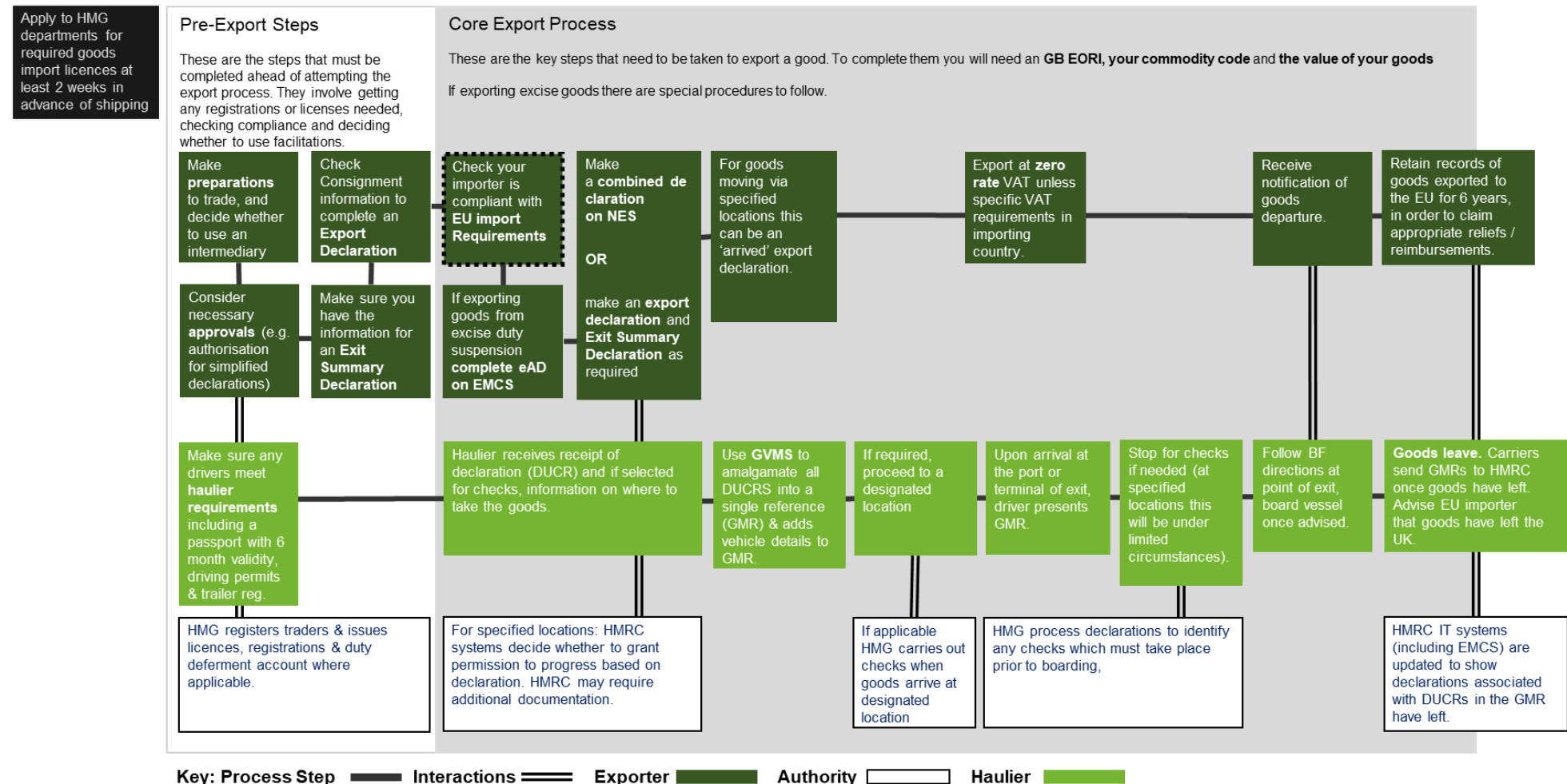
Exporting through locations without Customs Control Systems (January to July 2021)

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

4.2.2 Goods Covered by International Conventions / Commitments

Endangered Species of Wild Fauna and Flora (CITES)

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

Requirements

Exports of endangered species listed under CITES will be subject to export controls as dictated by CITES regulations.

This will require CITES-listed goods to be accompanied by a valid CITES import/export permit.

Species covered by CITES are listed under one of four appendices to the Convention, according to the degree of protection that each species needs. The exact export controls that apply are determined by the appendix the species are listed in.

EU CITES requirements are the same for the UK as RoW.

- Annex A: specimens require a commercial use certificate (Article 10) together with an export permit (or re-export certificate) from APHA and an import permit from the country of destination.
- Annex B: exports from GB would need an export permit (or re-export certificate) from APHA. If explicitly for trade with EU, an EU import permit will also be required.
- Annex C: exports from GB would need an export permit (or re-export certificate) from APHA and an EU import notification from the relevant EU country.
- Annex D: no documents required for export from GB but EU importers will need to complete EU import notification

There are some specific exemptions to these requirements, and applicants are encouraged to contact APHA prior to making an application.

Traders can check whether the species they are looking to import is listed under CITES [here](#).

CITES permit applications are processed by the Animal and Plant Health Agency (APHA). Most permits are processed within 15 working days. Permit forms for import and export, as well as application guidance, are available [here](#).

The exporter or their representatives will need to present the specimens and all documentation to Border Force for endorsement prior to exit from the UK. Both the export and import permit/notification will also be wet stamped by a customs officer upon entry into the importing country.

Exports of CITES-listed species from GB may also require a CITES import permit or import notification and may require an export permit or re-export certificate. This will be determined by the appendix to the WTR the goods are listed under. Details on these are available [here](#).

Documentation must be presented and endorsed by a Border Force official on exit. If no valid UK CITES export permit and EU import permit is presented at the EU point of entry, the specimens will not be allowed to proceed and may be seized.

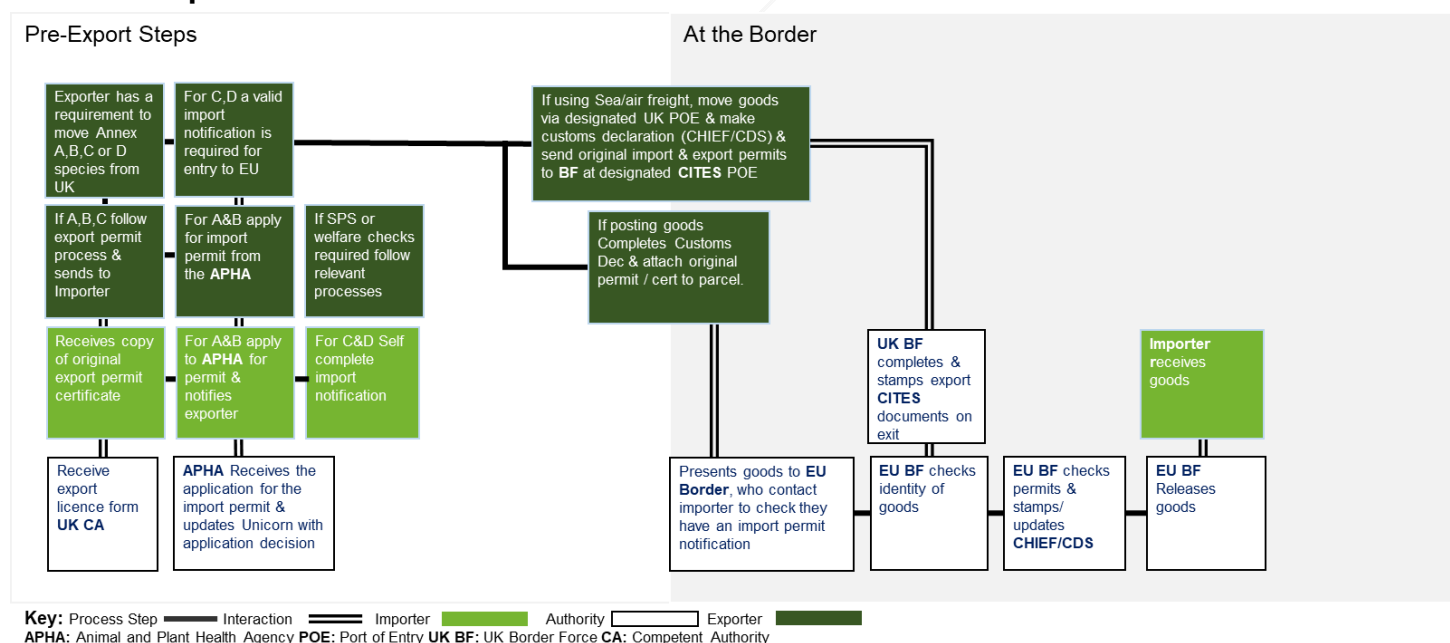
Location of checks

CITES specimens can only leave GB and enter the EU at designated-CITES points of entry. Further information can be found [here](#).

Additional requirements for live animals, marine-caught fish, animal products and plants and plant products

Exports of live animals or controlled plants listed under CITES may also be subject to separate welfare or sanitary and phytosanitary controls (Products of Animal Origin, products not for human consumption, chilled and frozen goods and forestry material) as detailed elsewhere in this document, which may require additional documentation and further restrict which point of entry/exit they can use. For example, species of live animals listed under CITES would need to enter the EU at a CITES-designated point of entry that also has a suitable Border Control Post for live animals.

Process Map: CITES



Rough Diamonds (Kimberley Process)

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

Exporting rough diamonds from non-KP participants is prohibited.

Rough diamonds are diamonds that are unworked or simply sawn, cleaved or bruted and fall under the relevant trade tariff commodity codes – 7102.1000 (unsorted rough diamonds), 7102.2100 (industrial rough diamonds) and 7102.3100 (non-industrial rough diamonds).

The framework that regulates the international trade in rough diamonds – the Kimberley Process (KP) – will continue to apply in the UK from 1 January 2021.

Although the UK will no longer be represented by the EU in the KP, the UK has secured independent KP participation.

This means that exporting rough diamonds to the EU will be the same as for other KP participants. Exporting to non-KP participants is prohibited.

The Government Diamond Office (GDO) implements the KP in the UK.

Traders who plan to export rough diamonds from GB to the EU will need to apply to the GDO for a UK KP certificate. Further details can be found on the [GDO GOV.UK webpage](#).

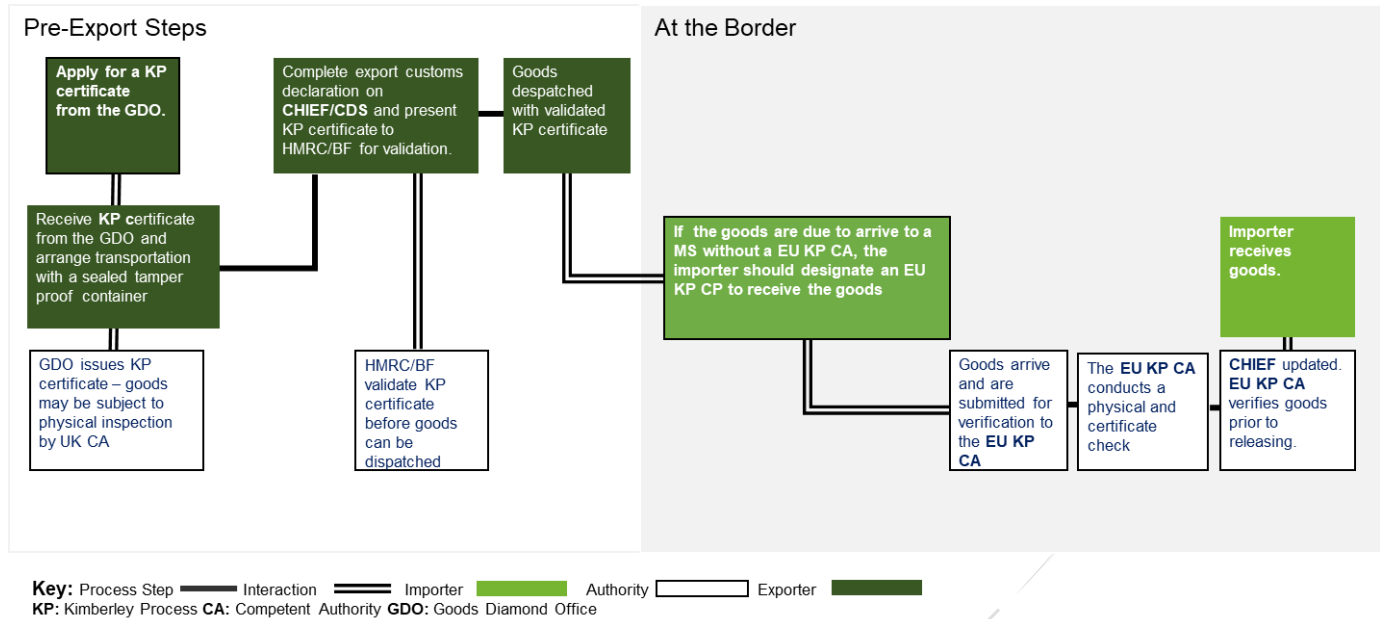
Requirements

All rough diamond exports from GB to the EU would need an accompanying KP certificate issued by the GDO and exported in a sealed, tamper-proof container. This certificate must be supplied to HMRC's National Clearance Hub, alongside the customs import and supporting documents. The certificate must also be presented to Border Force for verification and endorsement.

Exports may be subject to physical inspection by the GDO to verify that the contents of the consignment match the application provided by the exporter for the issue of a KP certificate.

Rough diamonds which are exported or brought to a place of export without a validated KP certificate are liable to seizure.

Process Map: Rough Diamonds



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 [here](#)

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 [here](#) or by post.

For more information, traders can contact:

National ATA Carnet Unit
Ralli Quays, 3 Stanley Street, Salford, M60 9LA

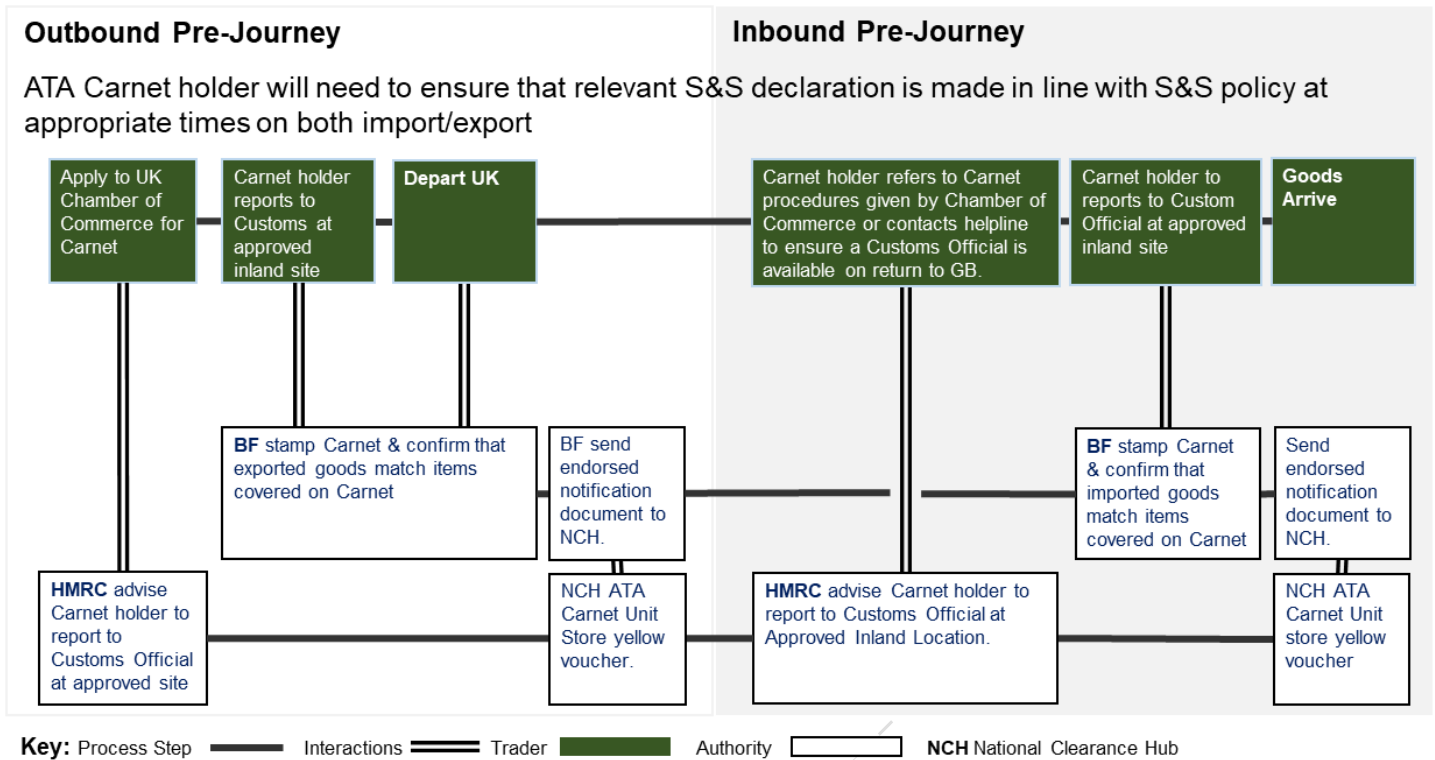
Telephone: 0300 322 7064
Email: atacarnetunit@hmrc.gov.uk

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

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)**

An **import pre-notification** refers to the means by which importers provide advance notice to relevant regulatory bodies of a consignment's arrival into the EU. This is typically a standardised 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 the EU. 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) refers to the requirement for certain goods to enter the EU 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 GB. 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.

Groupage exports - Defra commodities

A groupage export in reference to Defra commodities is an export where:

- a) multiple product lines of the same commodity type are grouped under a single export health certificate to export as a single consignment.
- b) multiple quantities of the same commodity type (e.g. fish products) potentially from several sources are grouped into the same container. It may be possible to export these as a single consignment covered by a single health certificate or as a mixed load (containing several consignments).
- c) multiple different commodity types (e.g. dairy products and meat products) are grouped in a single container.

Defra's Groupage Export Facilitation Scheme (GEFS)

Defra have developed a new scheme known as the Groupage Export Facilitation Scheme (GEFS) which is designed to facilitate the export of certain commodities with complex but stable supply chains for use at the end of the Transition Period.

Guidance on GEFS was published in June 2020 and is available here

(<http://apha.defra.gov.uk/external-operations-admin/library/documents/exports/ET193.pdf>)

Ahead of the launch of GEFS later in 2020, Defra are working closely with the industry and certifiers to implement the scheme. Particularly in determining how exporters will monitor the activities of the supply chains that they want to include.

Animal products (Products of Animal Origin and Animal By-Products)

From January 2021, **Products of Animal Origin (POAO)** and **Animal By-Products (ABP)** being exported from GB to the EU will be subject to EU import controls in line with goods exported from the Rest of the World.

This will include the requirement for:

- goods to be accompanied by an Export Health Certificate in order to undergo documentary checks
- import pre-notifications submitted by the importer at least one working day in advance of arrival
- Entry via a suitable Border Control Post (BCP) in order to undergo documentary, identity and physical checks at the border

Exports of certain composite products containing animal products will also be subject to these controls. Guidance on what this includes is available [here](#). Exporters should check if the CN code for their product is listed in [Regulation 2019/2007](#) to find out if the POAO or ABP must meet the above requirements. To find out if the POAO or ABP must meet the above requirements.

All goods will need to be accompanied by an Export Health Certificate (EHC) or other official documentation. The exporter will need to contact APHA to obtain the appropriate EHC which must be filled out by an Official Veterinarian or Official Inspector on inspection of the consignment. Local authority Environmental Health Officers can sign for seafood. The original EHC must be physically presented at the BCP on arrival in the EU.

For England and Wales, exporters can apply for their health certificates on EHC Online (EHCO) and further information on EHCs can be found [here](#). EHCO is a new digital online application service for EHCs that has been developed by Defra and APHA. By Winter 2020, EHCO will have replaced the current manual PDF process for applying for non-EU EHCs. Further details for Scotland will be made available in due course.

Where animal products need to enter the EU via a Border Control Post (BCP) the BCP must be designated for that commodity in order for the goods to be checked.

If no EHC currently exists for the country of destination, the GB exporter should contact CITC for further information. Contact details for CITC can be found [here](#).

The EU importer will need to submit pre-notifications to the relevant Border Control Post (BCP) via TRACES NT. This will need to be done at least one working day in advance of the goods arrival with a potential derogation to four hours before arrival if the BCP deems there to be logistical constraints (although the standard period is 24 hours).

Additional Requirements for Marine-Caught Fish and CITES-listed goods

Exports of marine-caught fish, fishery products and some types of shellfish will also need to meet catch certificate requirements as detailed for **fish, shellfish and their products**.

Exports of food products made from species listed in the CITES, EUWTR or UKWTR annexes, such as caviar from the Sturgeon family, will also need to meet CITES-related requirements as detailed for CITES goods in **4.2.2**. These include the requirement for relevant UKWTR export permits from APHA and EUWTR import permit issued by the competent authority of country of destination.

Location of checks

Animal products will need to enter the EU via an appropriately designated BCP in order for the goods to be checked. A list of current BCPs and the commodities they accept is available [here](#).

Upon arrival at the BCP, goods will be subject to 100% documentary and identity checks. This entails examination of the official certifications, attestations and other commercial documents that are required to accompany the consignment. An identity check entails a visual inspection to verify the content and labelling of a consignment correspond to the information provided in the accompanying documentation.

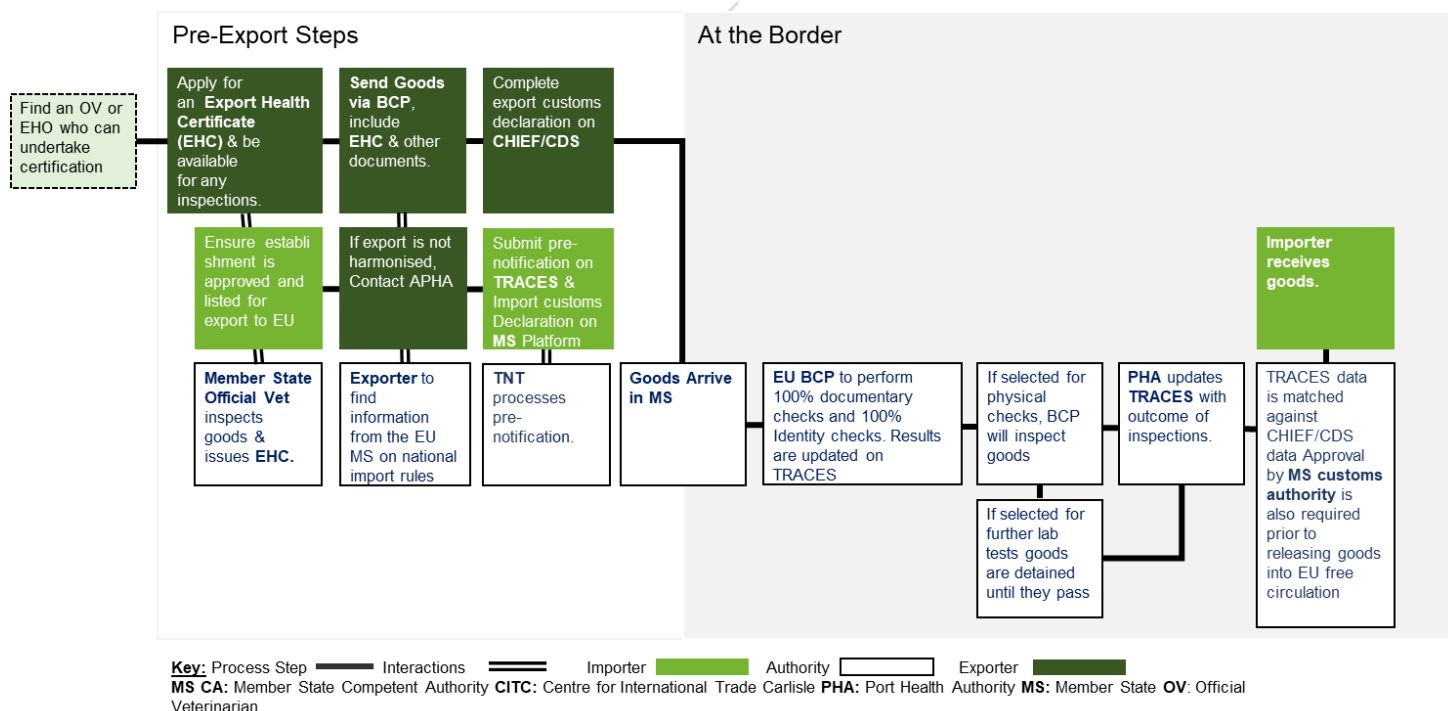
Goods may also be subject to physical checks.

There are no outbound checks on animal products for sanitary and phytosanitary purposes.

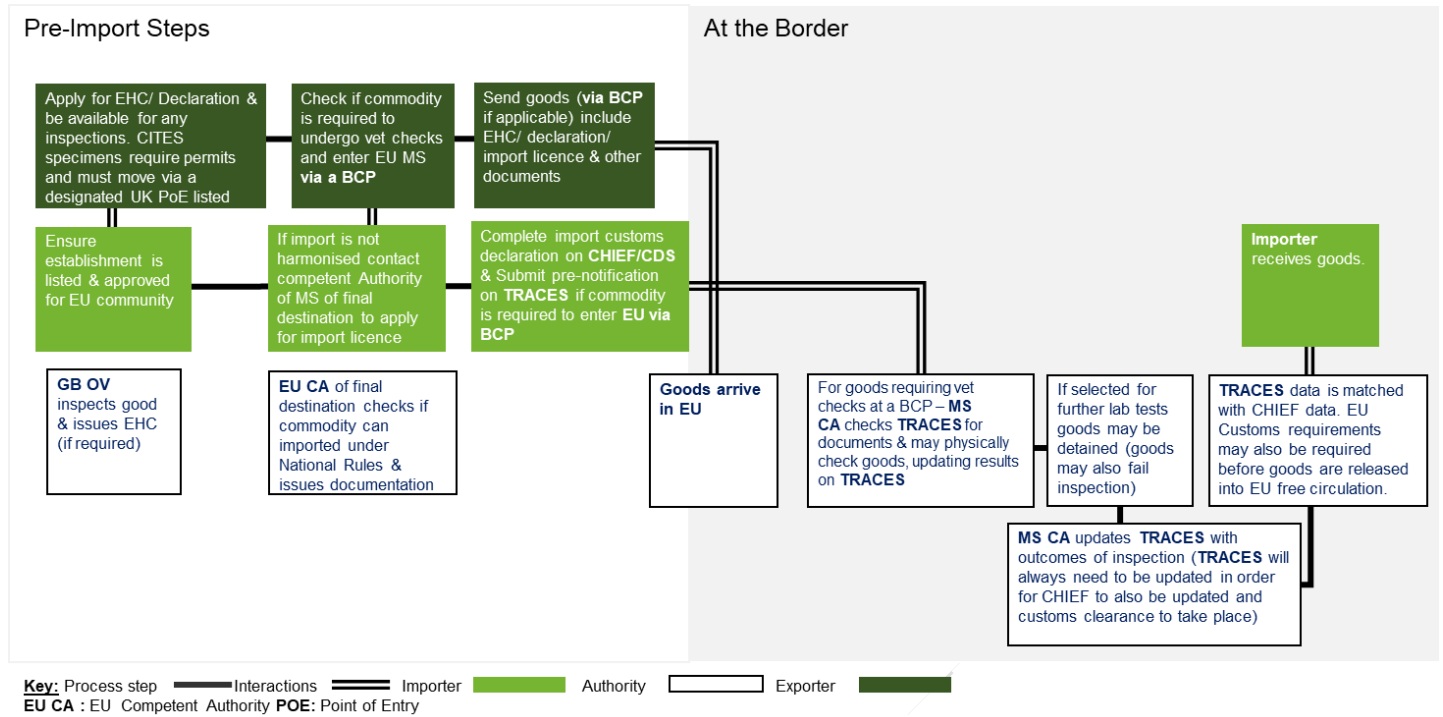
Systems

The EU importer will need to register for TRACES NT.

Process Map: Products of Animal Origin



Process Map: Animal By-Products



Fish, shellfish and their products

Exports of most **marine-caught fish and some shellfish** will need to be accompanied by a catch certificate.

Fish within the scope of **animal products** and **live animals** will also be subject to EU import controls applying to animal products as listed under **4.2.3**.

These include the requirement for an export health certificate, import pre-notifications and entry via a Border Control Post.

Fish exporters must ensure that fishing vessels in their supply chain have been registered and inspected by Local Authorities for hygiene compliance.

Requirements for all fish

All fish, shellfish and their products being exported from GB to EU will be subject to sanitary and phytosanitary EU import controls, similar to those applying to animal products and live animals. With the exception of certain direct landings of fish into the EU, this includes the requirement for export health certificates, import pre-notifications and entry via a Border Control Post (BCP).

In addition, exports of most UK marine-caught fish and shellfish will need to be accompanied by a catch certificate.

Catch certificates are official documents that prove any marine-caught fish has been caught legally. These are issued by the Marine Management Organisation and will need to be applied for and secured by the GB exporter. The exporter will need to create a catch certificate [online](#).

Exports of non-marine-caught fish (e.g. freshwater fish and shellfish) and certain exempt marine species that includes mussels, cockles, oysters, scallops, fish fry or larvae) are not subject to catch certificate requirements.

No health certification is required for direct landings of fresh (or primary processed) fish landing into a port designated under the EU's IUU regulation.

Requirements for fish and shellfish as animal products and as live aquatic animals

In line with rules for animal products, new export requirements will apply to GB fish and shellfish exported as animal products (e.g. containerised fish or via vivier transport) from January 2021 – see **4.2.3**. Guidance on products within this category can be found [online](#).

In line with rules for live animals, exports of fish and shellfish as live aquatic animals (e.g. ornamental fish) will be subject to new export controls for live animals from January 2021 – see **4.2.3**.

Certain live bivalve molluscs can be exported as food for human consumption and should follow the appropriate rules for animal products.

Live aquatic animals where intended for direct consumption by the final consumer – such as live oysters and mussels (if from Class A waters or depurated), crabs and lobster – are classed as animal products and not as live animals; therefore, these will be subject to controls applying to animal products rather than live animal controls. LBMs are subject to circumstantial rules.

For all exports of fish and shellfish as animal products, aside from some direct landings, or exported as live animals, there will be the requirement for:

- goods to be accompanied by an Export Health Certificate
- import pre-notifications must be submitted by the EU importer at least one working day in advance of arrival.
- Entry to the EU must be via a BCP in order for goods to undergo documentary, identity and physical checks

There are different rules for direct landings of fish into the EU, which are described below.

An EHC is an official document that confirms the export meets the health requirements of the destination country. The exporter will need to contact APHA to obtain the appropriate EHC for exports of fish as animal products, which must be completed and issued by a Certifying Officer on inspection of the consignment if they can be satisfied that the requirements have been met. EHCs for the export of fish as live animals are issued and certified by the Fish Health Inspectors (FHI), CEFAS, in England and Wales or Fish Health Inspectors from Marine Scotland in Scotland.

The original EHC must be physically presented at the BCP on arrival in the EU.

Exporters can apply for their health certificates via the Export Health Certificates Online (EHC Online) system and further information on EHCs can be found at [online](#).

If the movement is not an EU harmonised import (i.e. if no model EHC is available from the EU for the goods being transported), the EU importer will need to confirm the appropriate import requirements for the specific consignment with their Competent Authority, and, the GB exporter can contact CITC for guidance and must meet the requirements.

Contact details for CITC can be found [online](#).

Exports of certain composite products containing animal products will also be subject to these controls. Guidance on what this includes is available [online](#).

The EU importer will need to submit pre-notifications to the relevant BCP via TRACES NT. This will need to be done at least one working day in advance of the goods arrival with a potential derogation to four hours before arrival if the BCP deems there to be logistical constraints.

Documentation requirements for direct landings of marine-caught fish and shellfish

If a UK registered fishing vessel wishes to land its catch directly into an EU port it must give 4hrs notice to the EU competent authority, submit a prior notification document, a pre-landing document and a catch certificate for the fish that is being landed.

If a vessel is over 12m in length it must also correctly complete & submit its electronic logbook in accordance with UK regulations, land at a designated port and in accordance with North East Atlantic Fisheries Commission rules. Landings of fresh fish (or fish which has undergone primary production, such as gutting or de-heading only) from registered vessels, do not require an EHC.

Direct landings from local authority approved freezer, factory or reefer vessels of fishery product that has undergone secondary processing, such as freezing or wrapping, will need to be accompanied by a Captain's Certificate, signed by an APHA authorised captain, rather than a fishery products or LBM EHC and presented to a BCP for checks.

Details on how to do this are available [online](#).

Additional requirements for endangered species listed under CITES

Exports of fish species listed in the CITES, EUWTR or UKWTR annexes, such as caviar from the Sturgeon family, will also need to meet CITES-related requirements as detailed for CITES goods in **4.2.2**. These include the requirement for relevant UKWTR export permits from APHA and EUWTR import permit issued by the competent authority of country of destination.

Locations of checks

Direct landings of fresh fish (or fish that has undergone primary processing such as de-heading or gutting only) will need to be landed at an EU port designated under IUU regulation rather than a BCP.

The vessel will need to notify the relevant EU competent authority via email prior to landing in a designated port.

They will also need to send the completed catch certificate and logbook data via the Electronic Reporting System. Other than direct landings referenced above, exports of fish and shellfish as animal products and live aquatic animals will need to enter the EU via a suitable BCP. Exports of containerised fish or live animals that qualify as POAO, or direct landings of frozen or secondary processed fish from local authority approved vessels, will also need to enter the EU at a suitable BCP for goods to be checked. Following arrival at the BCP, goods will be subject to documentary, identity and physical checks. Goods may also be sampled for laboratory testing.

A list of current BCPs and the commodities they accept is available [online](#).

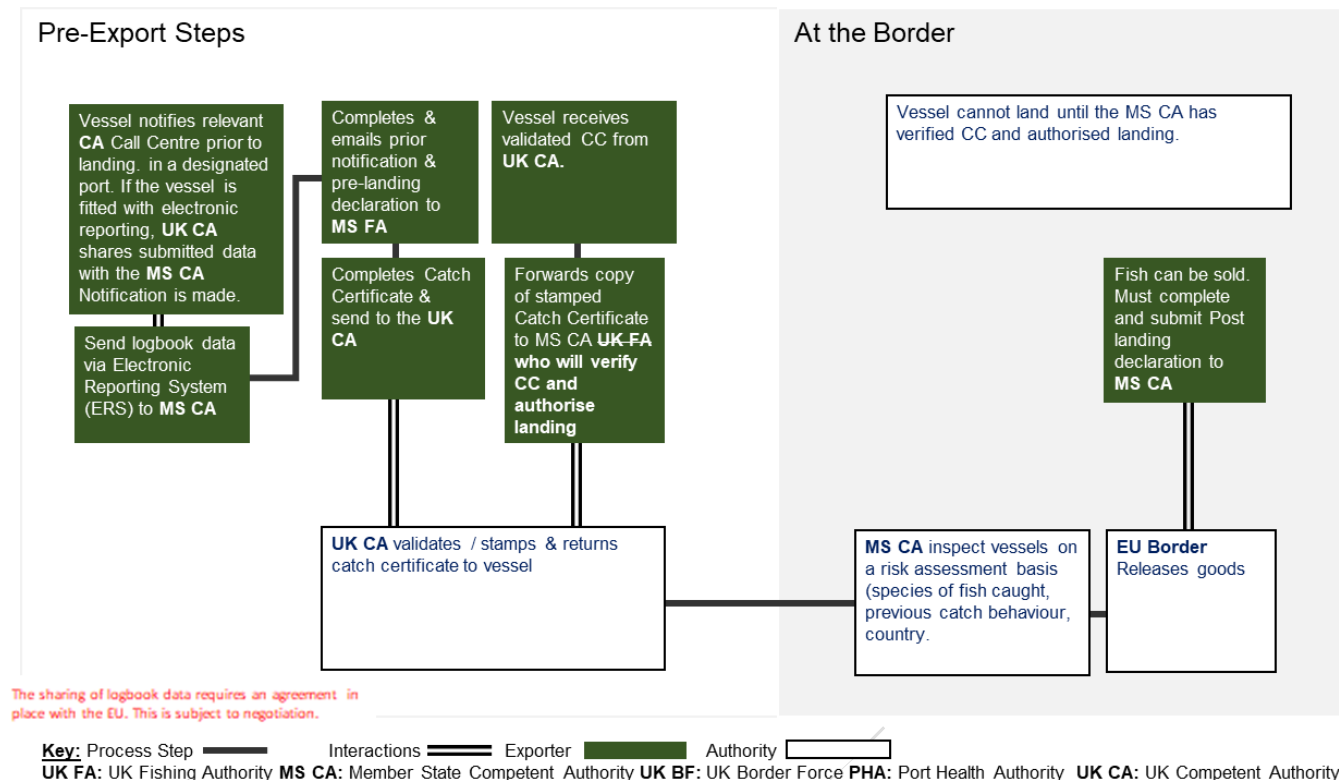
Documentary checks entail examination of the official certification, attestations and other commercial documents that are required to accompany the consignment. An identity check entails a visual inspection to verify the content and labelling of a consignment correspond to the information provided in the accompanying documentation.

Physical checks entail a check on the goods and, as appropriate, checks on packaging, the means of transport, labelling and temperature, the sampling for analysis, testing or diagnosis and any other check necessary to verify compliance with the import sanitary and phytosanitary rules.

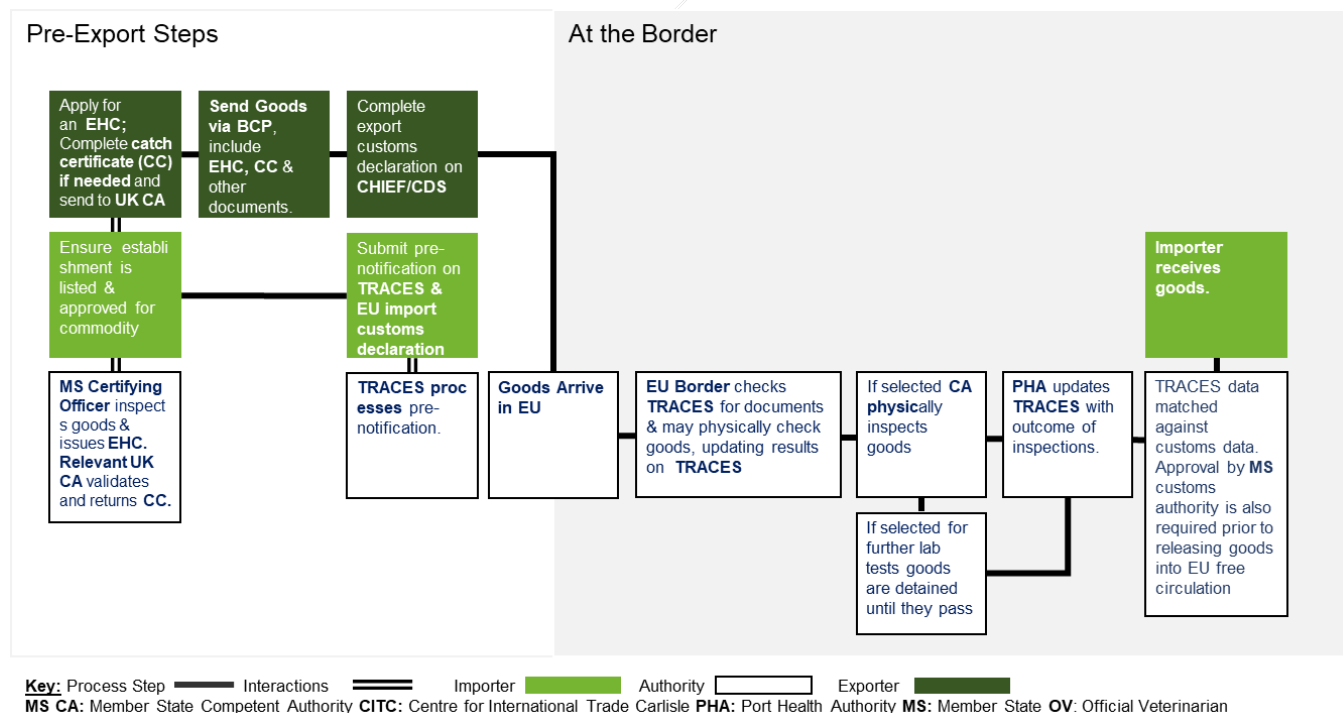
Systems

The EU importer will need to register for TRACES NT.

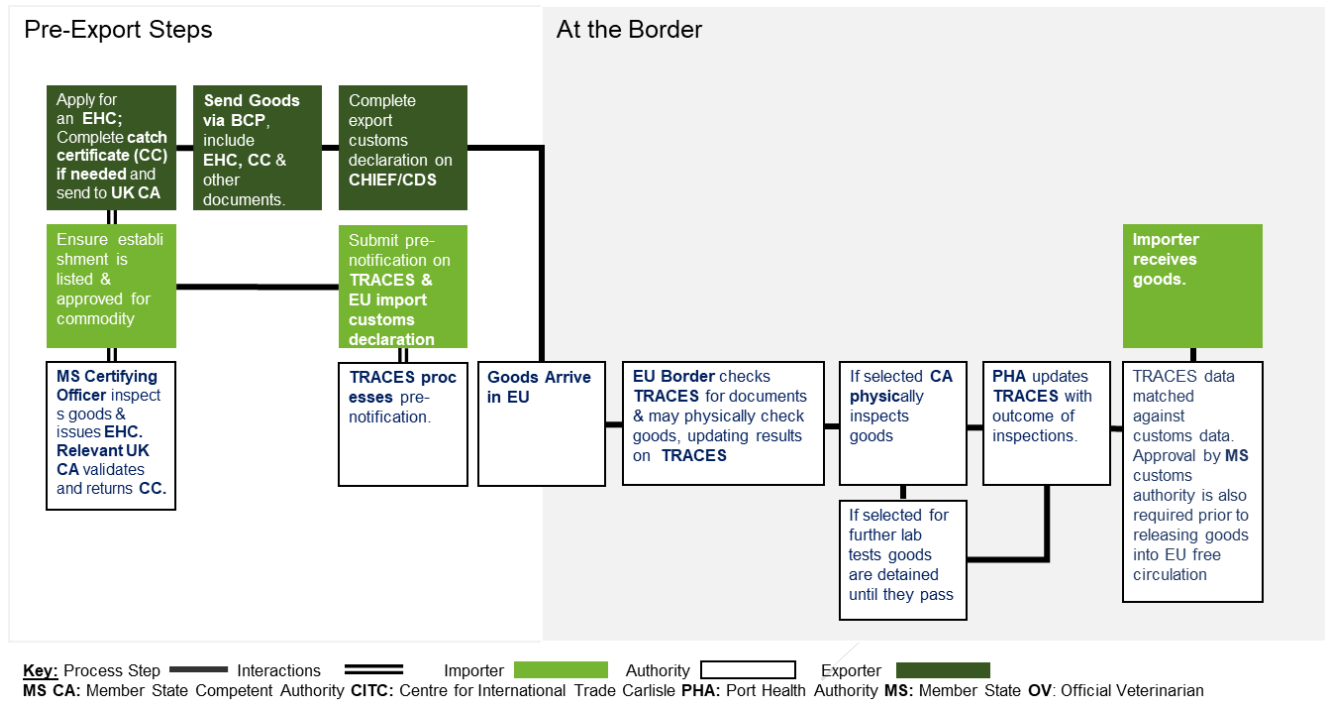
Process Map: Fish Direct Landing (primary product only)



Process Map: Fish as Animal Products



Process Map: Fish as Live Animals



High-Risk Food and Feed Not of Animal Origin (HRFNAO)

From January 2021, new requirements will apply to exports of **HRFNAO** from GB to EU.

Most food not of animal origin (FNAO) from GB will be able to enter the EU through any entry point as it is not deemed 'high risk' by the EU. Guidance on products within this category is available [online](#).

However, FNAO products listed as regulated plant and plant products will need to be accompanied by Phytosanitary Certificates and may be checked upon entry into the EU; detailed guidance on these is detailed in **4.2.3**.

From January 2021, exports of HRFNAO from GB to the EU will be subject to EU import controls in line with goods exported from the Rest of the World.

This includes the requirement for

- import pre-notifications submitted by the importer at least one working day in advance of arrival
- entry via a suitable Border Control Post (BCP) in order to undergo documentary, identity and physical checks at the border

The EU importer will need to submit pre-notifications to the relevant Border Control Post (BCP) via TRACES NT. This will need to be done at least one working day in advance of the goods arrival.

This also includes exports of some controlled plants and plant products – such as apples, lettuce, and all solanaceous fruits (e.g. tomatoes, aubergines) – that will be subject to these controls in addition to risk-based phytosanitary controls as detailed elsewhere in this document.

Additional requirements for high-risk plants and products

HRFNAO also includes some controlled plants and plant products – such as apples, lettuce, and all solanaceous fruits (e.g. tomatoes, aubergines). Exports of HRFNAO within this category will also need to meet phytosanitary controls as detailed in **4.2.3**, such as the requirement for a Phytosanitary Certificate.

Location of checks

HRFNAO will need to enter the EU via a suitable BCP for the goods to be checked. A list of current BCPs and the commodities they accept is available [here](#).

Upon arrival at the BCP, goods will be subject to 100% documentary and identity checks. This entails examination of the official certifications, attestations and other commercial documents that are required to accompany the consignment. An identity check entails a visual inspection to verify the content and labelling of a consignment correspond to the information provided in the accompanying documentation.

Goods may also be subject to physical checks.

There are no outbound checks on HRFNAO for sanitary and phytosanitary purposes.

Systems

The EU importer will need to register for TRACES NT.



Live animals and germinal products

From January 2021, **live animals and germinal products** being exported from GB to EU will be subject to new export controls. These include the requirement for health certification, import pre-notifications and entry via a Border Control Post.

In addition to these requirements, **CITES-listed goods, marine-caught fish and equines** will need to meet separate import requirements. These are detailed in:

For **CITES** goods – **4.2.2**

For **marine-caught fish** – **4.2.3**

For **equines** – **4.2.3**

Requirements

From January 2021, new import requirements will apply to exports of live animals and germinal products from GB to the EU.

This includes the requirement for

- goods to be accompanied by an Export Health Certificate (EHC).
- import pre-notifications submitted by the EU importer at least one working day in advance of arrival.
- entry via a Border Control Post (BCP), where goods will undergo documentary, identity and physical checks.

All goods will need to be accompanied by an Export Health Certificate (EHC); this will need to be secured by the exporter from APHA and completed by an Official Veterinarian/Inspector verifying that the animals meet the health conditions as outlined in EU regulation and stipulated on the certificate.

For fish and shellfish, this will need to be completed by the relevant Fish Health Inspectorate for either England and Wales (CEFAS) or Scotland (Marine Scotland).

For England and Wales, exporters can apply for their health certificates on EHC Online (EHCO) and further information on EHCs can be found [here](#). EHCO is a new digital online application service for EHCs that has been developed by Defra and APHA. By Winter 2020, EHCO will have replaced the current manual PDF process for applying for non-EU EHCs. Further details for Scotland will be made available in due course.

If no EHC currently exists for the country of destination, the GB exporter should contact CITC for further information. Contact details for CITC can be found [here](#).

All goods will need to enter the EU via a BCP designated for that commodity in order for the goods to be checked. The original physical copy of the EHC must be presented on arrival at the BCP for inspection by EU authorities.

The EU importer will also need to submit pre-notifications to the relevant BCP via TRACES NT. This will need to be done at least one working day in advance of the goods' arrival.

Depending on the type of animal, specific welfare requirements may apply including the need for specifically approved transportation vehicles, and certificates or authorisations for the drivers and handlers of the animals.

Depending on the length of the journey, a journey log would also need to be submitted to APHA and the EU MS CA and the approved Log must accompany the consignment.

Additional requirements for endangered species, marine-caught fish and equines

Exports of live animal species listed in the CITES, EUWTR or UKWTR annexes will also need to meet CITES-related requirements as detailed for CITES goods in **4.2.2**.

Exports of live, marine-caught fish will also need to meet catch certificate requirements as detailed in **4.2.3**.

In addition to controls set out for live animals, exports of equines will also need to meet specific blood testing requirements. These are detailed in **4.2.3**.

Location of checks

Live animals and germinal products will need to enter the EU via a suitable BCP in order for the animals to be checked. A list of current BCPs and the commodities they accept is available [here](#).

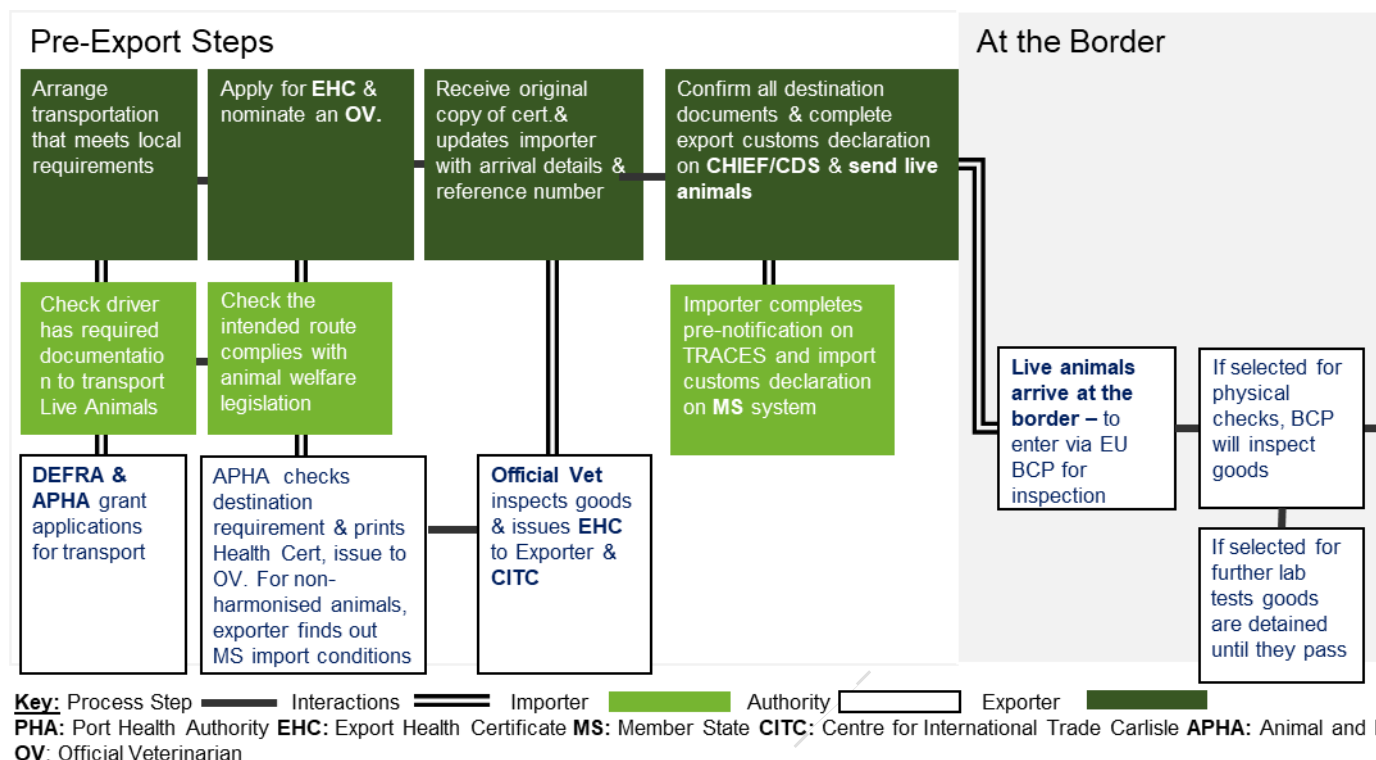
Upon arrival at the BCP, the animals will be subject to documentary, identity, and physical checks. This entails an examination of the official documents which are required to accompany the consignment and a visual inspection to verify the content of the consignment corresponds to the official documents.

A physical check means a check on, as appropriate, the means of transport, the condition of the animal, and may include sampling for analysis.

Systems

The EU importer will need to register for TRACES NT.

Process Map: Live Animals and Germinal Products



Equines

In addition to controls applying to exports of **live animals** in 4.2.3, GB **equines** will also need to meet separate blood testing requirements prior to being exported to the EU.

The UK will be categorised into one of seven equine health status categories; the extent of testing required will be determined by the category of equine health that the UK is listed in. Further details on this will be available in due course.

Requirements

From January 2021, new import requirements will apply to exports of equines from GB to the EU. As well as rules for live animals as set out in 4.2.3, equines will be subject to additional blood testing requirements.

This includes the requirement for

- goods to be accompanied by an Export Health Certificate (EHC).
- goods to undergo blood testing ahead of any movement as a prerequisite of the EHC.
- import pre-notifications submitted by the EU importer at least one working day in advance of arrival.
- entry via a Border Control Post (BCP), where goods will undergo documentary, identity and physical checks.

All goods will need to be accompanied by an Export Health Certificate (EHC); this will need to be secured by the exporter from APHA and completed by an Official Veterinarian/Inspector verifying

that the animals meet the health conditions as outlined in EU regulation and stipulated on the certificate.

For England and Wales, exporters can apply for their health certificates on EHC Online (EHCO) and further information on EHCs can be found [here](#). EHCO is a new digital online application service for EHCs that has been developed by Defra and APHA. By Winter 2020, EHCO will have replaced the current manual PDF process for applying for non-EU EHCs. Further details for Scotland will be made available in due course.

The original physical copy of the EHC must be presented on arrival at the BCP for inspection by EU authorities.

If no EHC currently exists for the country of destination, the GB exporter should contact CITC for further information. Contact details for CITC can be found [here](#).

Exporters will also need to arrange blood testing in advance. The initial blood sample can be taken by any veterinarian, but the analysis report from the appropriate lab needs to be approved by an Official Veterinarian at the time of EHC certification.

Post testing, registered equines will be able to travel using their existing identity document (passport) and an Export Health Certificate (replacing the existing ITAHC or equivalent).

If the EU does not recognise UK studbook listings before January 2021, most UK horses would be considered unregistered and will therefore also require a Supplementary Travel ID document, issued by APHA and signed off by an Official Veterinarian at the same time as the EHC.

The driver of the equine transportation would also require a Certificate of Competence, a valid Vehicle Approval Certificate, and Transporter Authorisation, from the EU competent authority. A journey log may also need to be submitted and accompany the equines.

Equines will need to enter the EU via a BCP designated for that commodity in order for the goods to be checked.

The EU importer will also need to submit pre-notifications to the relevant BCP via TRACES NT. This will need to be done at least one working day in advance of the goods' arrival.

Location of checks

Equines will need to enter the EU via a suitable BCP in order for the animals to be checked. A list of current BCPs and the commodities they accept is available [here](#).

Upon arrival at the BCP, the animals will be subject to documentary, identity, and physical checks. This entails an examination of the official documents which are required to accompany the consignment and a visual inspection to verify the content of the consignment corresponds to the official documents.

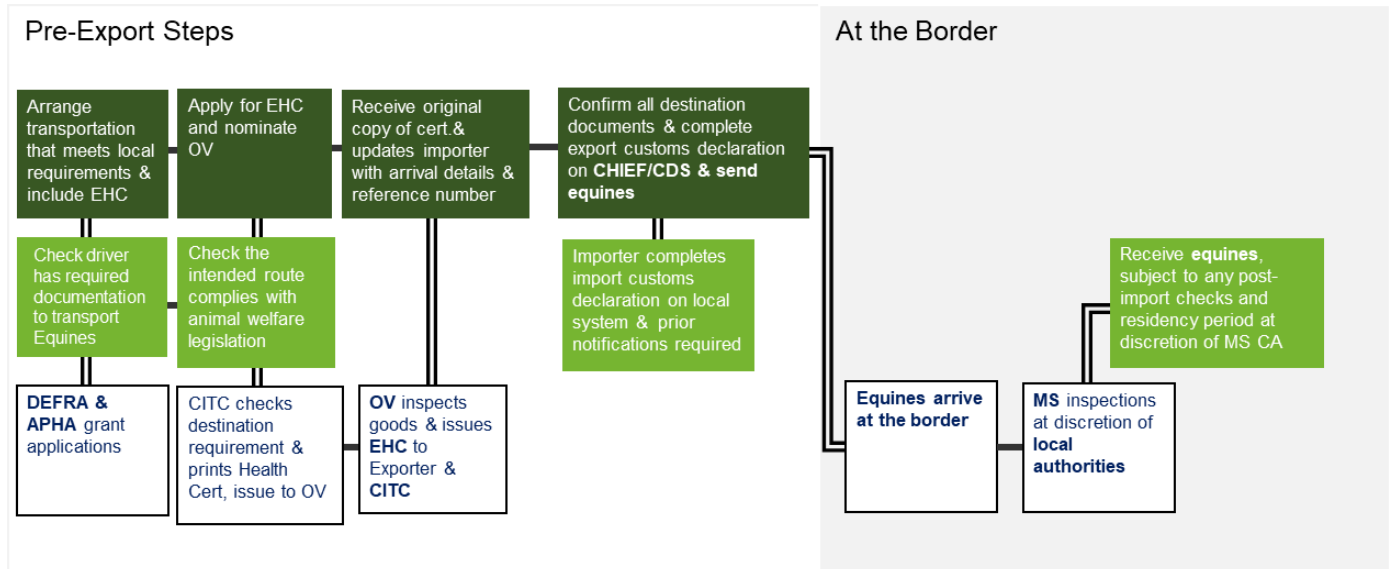
A physical check means a check on, as appropriate, the means of transport, the condition of the animal, and may include sampling for analysis.

Systems

The EU importer will need to register for TRACES NT.



Process Map: Equines



Plants and Plant Products

From January 2021, all regulated plants and plant products exported from GB to the EU will be subject to EU import controls in line with goods exported from the Rest of the World.

This will include the requirement for:

- goods to be accompanied by a phytosanitary certificate
- import pre-notification submitted by the EU importer
- documentary, physical and identity checks

Regulated plants and plant products exported to the EU will need to be accompanied by a phytosanitary certificate and may be checked upon entry.

The GB exporter will need to secure a phytosanitary certificate prior to the goods leaving GB with sufficient time to allow for inspections and testing. A phytosanitary certificate is an official document that certifies that the material has been inspected, is considered free from quarantine and other pests, and that it conforms to the plant health regulations of the importing country.

Fruit and vegetables that have been processed, such as packaged salad, may be subject to separate requirements. Exporters are advised to check import requirements with the relevant Member State's plant health authority.

Physical inspections for the sake of securing an export phytosanitary certificate can take place inland, prior to export.

The exporter will need to apply to the relevant plant health authority in order to secure this (APHA in England and Wales and the Scottish Government in Scotland; and FC for wood, wood products and bark in England, Wales and Scotland).

Additional requirements for High-Risk Food and Feed Not of Animal Origin and CITES-listed goods

Imports of products categorised as High-Risk Food not of Animal Origin (HRFNAO) will also be subject to these controls as detailed elsewhere in this document.

Plants and plant products that fall under endangered species regulations (CITES/UKWTR) have further requirements as detailed elsewhere in this document.

Location of checks

Depending on the risk category, regulated plants and plant products may need to enter the EU at a Border Control Post and will be subject to documentary checks either at or away from the border, as well as physical and identity checks.

Further guidance can be found [here](#).

Systems

For regulated plants and plant products, the GB exporter will need to have registered with the appropriate plant health authority in GB to obtain a phytosanitary certificate. For England and

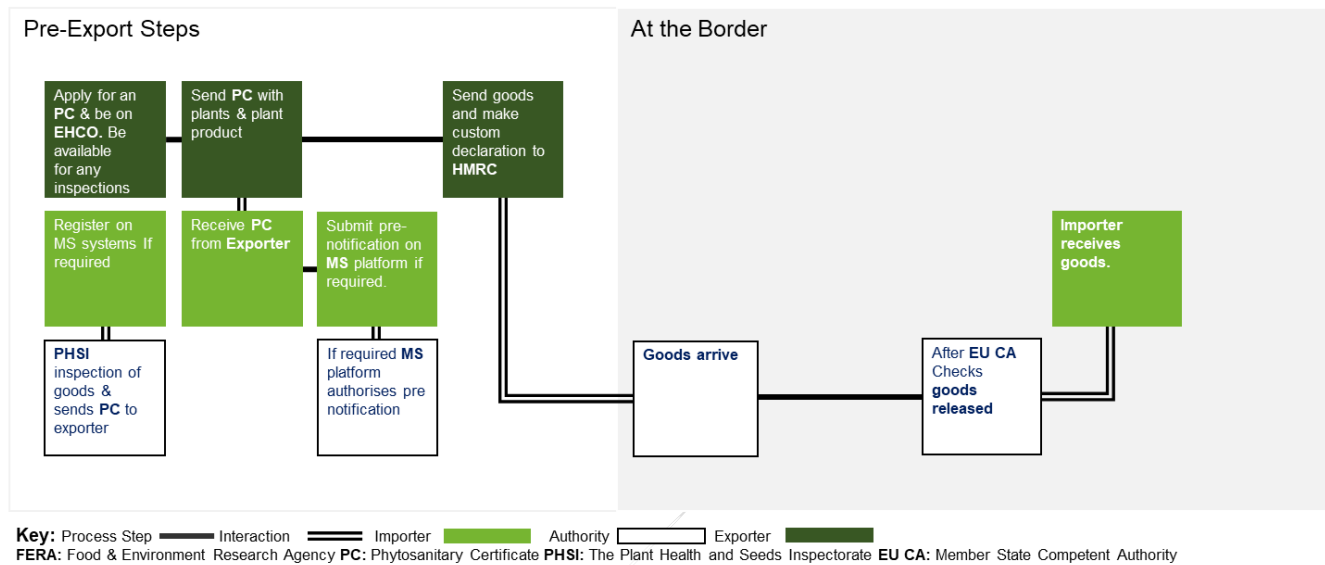
Wales this will be through the EHC Online system; further information will be available shortly for Scotland.

Wood Packaging Material

Wood packaging material (WPM), including pallets and crates, must meet the ISPM15 international standards for treatment and compliant marking. The WPM holding a consignment may be subject to inspections upon entry to the EU to verify compliance with the ISPM15 requirements.

Further details on ISPM15 requirements can be found online [here](#).

Process Map: Plants and Plant Products



Excise goods

From January 2021, businesses exporting excise goods to the EU will need to complete a customs export declaration.

GB exporters will be able to reclaim the UK excise duty back on any exports of excise goods to the EU, and will be able to enter excise goods into duty suspension as they can do now for RoW exports.

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

A comprehensive guide on Exporting Excise Goods can be found [here](#).

UK-based business exporting excise goods from GB will have to complete a customs export declaration after the end of the Transition Period. This can be a full or simplified declaration and will include exports to the EU.

Excise goods will be able to be exported under duty suspension as they can now under our Rest of World export rules. To do so they must move from the exporters warehouse to the port on the Excise Movement and Control System (EMCS).

EMCS will continue to operate but solely for internal UK duty suspended movements, including movements from the warehouse to the port. This will require changes to the EMCS system.

GB exporters will be able to reclaim the UK excise duty back on any exports of excise goods to the EU. Existing Rest of World rules regarding evidence of export will apply to exports to the EU.

Authorisations

The Customs export Declaration will need to be lodged in the HMRC System (CHIEF / CDS)

Excise duty suspended movements will need to be declared on EMCS for the movement from the warehouse to the port.

An excise movement guarantee must be in place (if required) for duty suspended exports to cover the movement from the warehouse to the port.

Systems

All excise exports will be declared through the CHIEF/CDS system. Domestic duty suspended movements will also need to be declared on the EMCS system.

Checks

Any intelligence led checks at the frontier will continue to be carried out by Border Force.

Bottled Water

From January 2021, bottled water will not be subject to specific border processes, but documentary and physical checks may occur at various points throughout the export process.

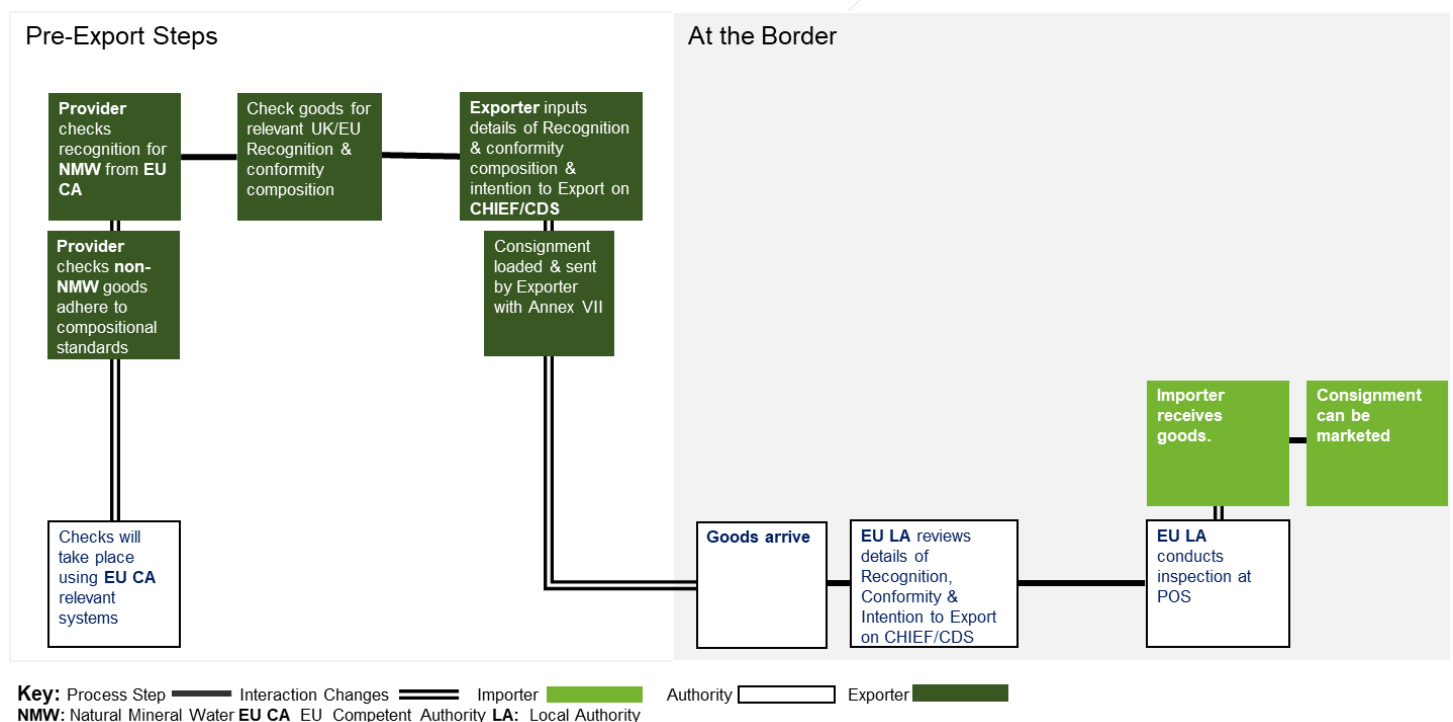
Requirements

Bottled water will not be subject to specific entry requirements. Bottled water will not be subject to specific check requirements at the border, and will not need to arrive through a BCP.

Documentary and/or physical checks may occur various points through the export process. These checks may include taking a sample of the goods being exported.

At the Point of Sale, aside customary safety and compositional standards for all bottled waters, natural mineral waters will carry an extra NTB (i.e. the recognition in EU and NI), which will be checked by the corresponding enforcement authorities to ensure the natural mineral water is allowed to be marketed in the EU.

Process Map: Bottled Water



Drug Precursors

Drug precursors are divided into categories based on risk, and export requirements from 1 January 2021 will depend on these categories.

For certain drugs precursors exporters will need to apply for an export license for every shipment, using the National Drugs Control System.

The Home Office may need to send a pre-export notification depending on the individual country's requirements, and exporters should expect an additional 15 days processing time if this is required.

Drug precursor chemicals are controlled by the Home Office, given that they can also be used to produce illicit drugs – despite having legitimate uses.

Drug precursor chemicals are divided into categories according to the risks associated with these. Information on drug precursor chemicals and their categorisation can be found [here](#).

Requirements

Export licences can only be issued to holders of a valid domestic licence/registration. Exporters must register for a National Drugs Control System (NDS) account to apply for export licences.

Individual export licences are required every time a shipment takes place, to be endorsed by Border force officers at export.

All export licences will be valid for 2 months or in line with the importing country's permit, whichever expires first.

Further information on the application process, and information needed, can be found [here](#).

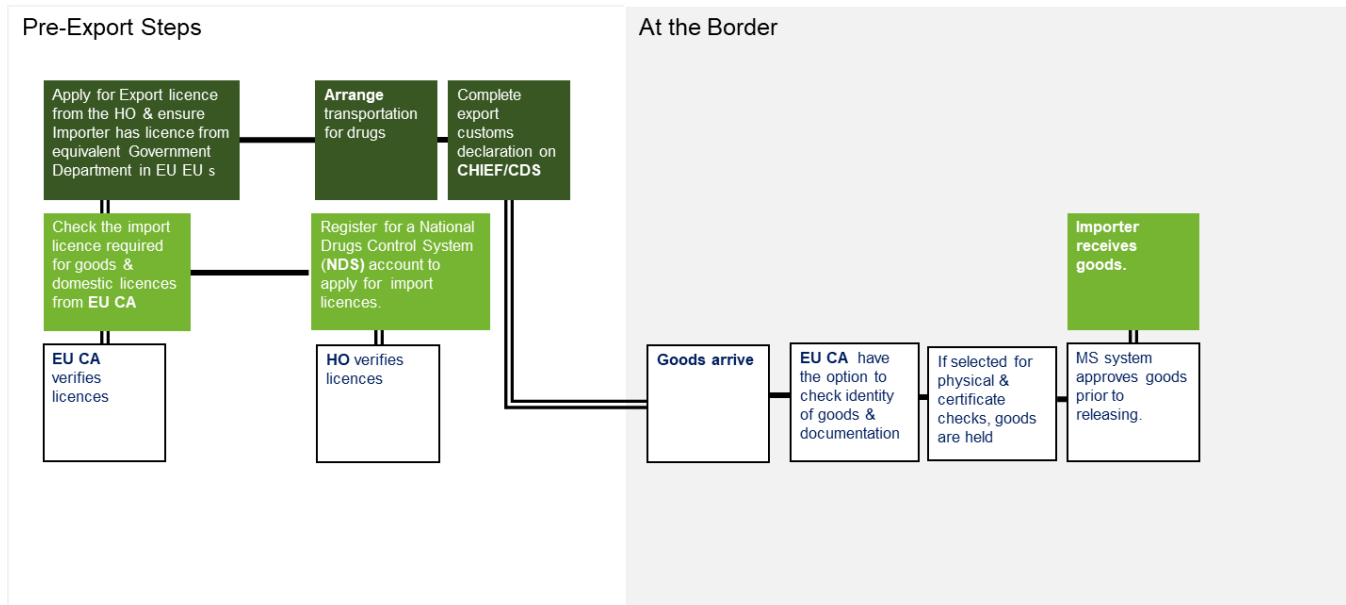
Individual export licences are required every time a shipment takes place.

Exporters will need an individual licence or registration for each site handling drug precursor chemicals.

The Home Office may need to send a pre-export notification (PEN) depending on the category of chemical and the individual country's requirements. Exporters should expect another 15 days' processing time if a PEN is required while the importing authority considers the export.

Domestic licences are valid for one year, and export licences will be valid for two months or in line with the importing country's permit, whichever expires first.

Process Map: Drugs Precursors



Firearms

Firearms are controlled under **strategic export controls**, and any trader exporting firearms should also consult that section of this document.

From 1 January 2021, those wishing to export firearms will need to apply for a licence in the same way they currently do using the SPIRE system.

Those wishing to temporarily take personal firearms to the EU will no longer be able to do so using a European Firearms Pass. Exporters will need to ensure the destination country will also permit the import and re-export of the firearm.

The export of firearms is controlled under strategic export controls as detailed elsewhere in this document.

The controls are currently contained in a mix of UK and EU law. Firearms require licences for export to both EU and non-EU countries, but several simplified export arrangements that currently operate will change at the end of the transition period.

Any UK-EU FTA is not expected to have an impact on strategic export controls, including those on firearms.

At the end of the transition period, those wishing to export firearms must apply for a licence in the same way that they currently do, including the provision of evidence of import consent from the destination country.

Those wishing to temporarily take personal firearms to the EU (e.g. for a shooting holiday or competition) will not be able to do so using the European Firearms Pass (EFP) because this will no longer be available in GB.

The exemption that currently applies to the temporary export of firearms as personal effects to the rest of the world, will now cover exports to the EU; exporters will need to make sure that the destination country would also permit the import and re-export of the firearm.

Open licensing procedures for dealers exporting to other dealers in the EU will no longer operate. UK registered firearms dealers (RFDs) who regularly export to other firearms dealers based in the EU will require individual export licences, but there will be new arrangement to simplify this process. More information is available [here](#).

Requirements

For commercial firearms, importers will need to:

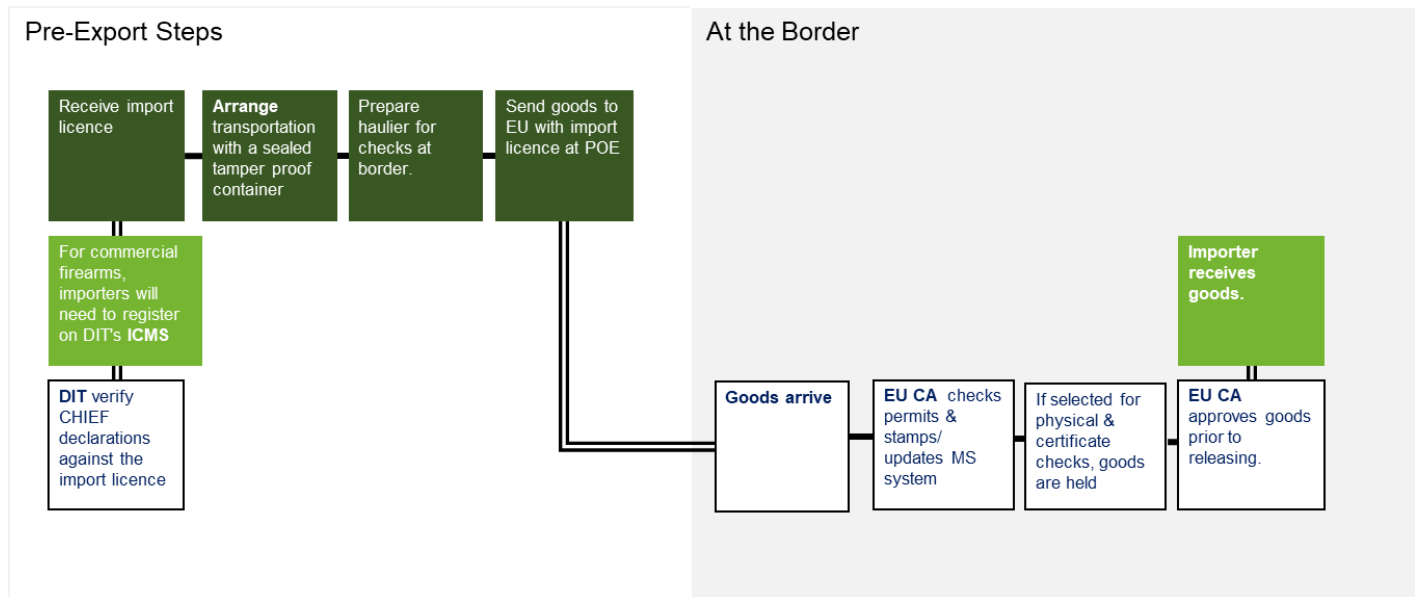
- Exporters can apply for licences using DIT's export licensing web-portal known as [SPIRE](#).

The licence reference number and type must be included in the appropriate place in the customs declaration prior to the goods being shipped.

General information about export licence requirements, including links to further detailed guidance, can be found [here](#).

Specific information on changes to export controls as a result of EU Exit is available [here](#).

Process Map.



Veterinary Medicines

Requirements

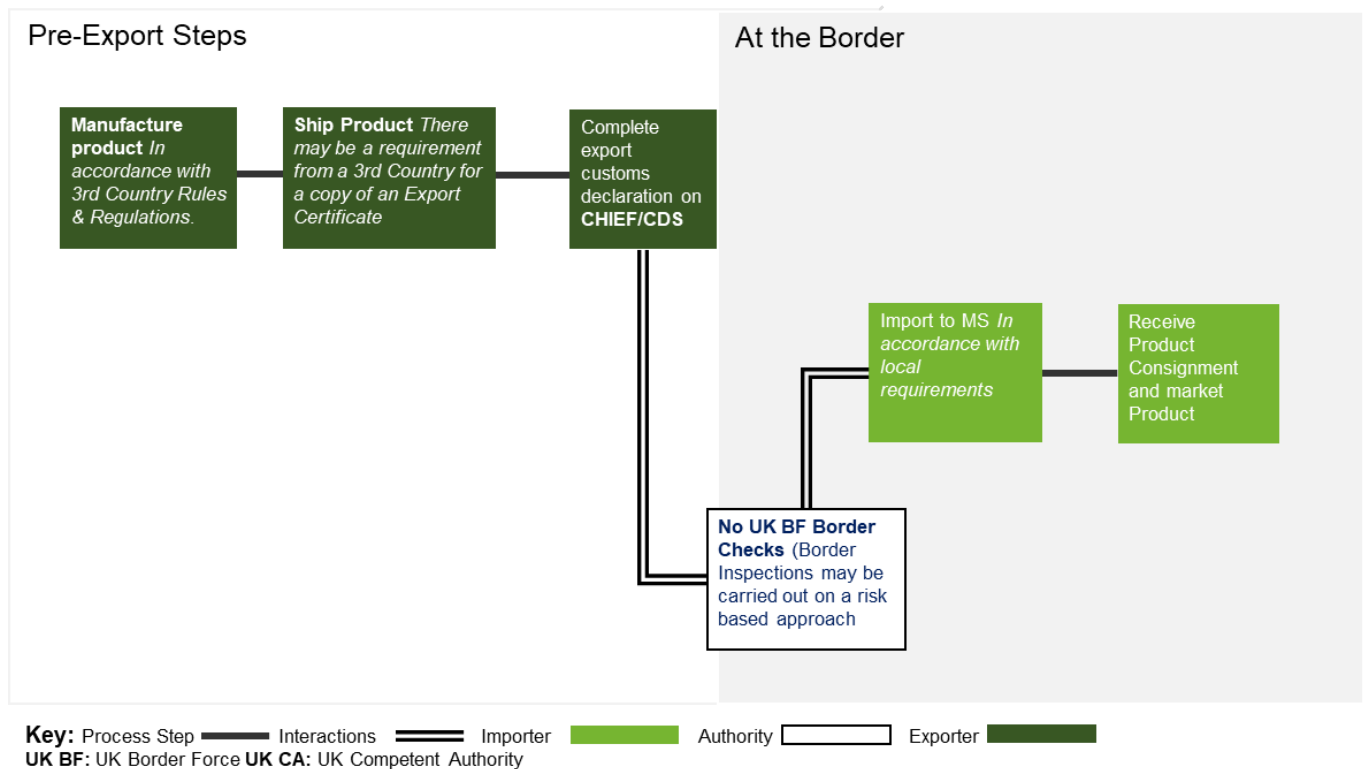
Veterinary medicines exported from GB to the EU will be subject to EU import controls in line with goods exported from the Rest of the World.

Export certificates demonstrate to the country that the good is being exported to that the medicine has been manufactured to a certain standard and/or is authorised for use in the UK. Applications for certificates can be found [here](#).

Veterinary medicines with ingredients that are on the laid out in legislation on Controlled Drugs have special requirements as detailed elsewhere in this document – see **4.2.5**.

Veterinary medicines that contain drug precursor chemicals ('controlled drugs') as ingredients have special requirements as detailed elsewhere in this document (see **4.2.5 Drugs Precursors**).

Process Map: Veterinary Medicines



Waste

From 1 January 2021, the rules for shipping **non-notified waste** (or 'Green List') waste for recycling will remain unchanged. However, there will be some additional requirements on exports of **notified waste ('Amber List')** from GB to the EU.

Requirements

In broad terms, the current waste shipments procedures will still apply. There will, however, be some new requirements for the movement of waste between GB and the EU after the end of the transition period

The UK is a party to the Basel Convention and a member of the Organisation for Economic Co-operation and Development (OECD) therefore the UK will be treated in the same way as any other OECD country or any country party to the Basel convention that intends to import waste from an EU country.

The rules for shipping non-notified waste or 'Green List' waste between GB and the EU for recycling will stay the same.

Further information on categories of waste can be found [online](#).

Exporters should continue to follow the requirements set out in the [the EU customs guidelines](#) and [the EU Waste Shipment Regulations](#).

Guidance is available for UK businesses that intend to export waste to the EU, which is available here: [EU customs guidelines](#), [EU rules on imports of waste from non-EU countries in the EU Waste Shipment Regulations](#).

Notified waste shipments from GB to EU

For notified waste shipments from the GB to the EU, exporters should continue to follow the requirements set out in the [the EU customs guidelines](#) and [the EU Waste Shipment Regulations](#).

They require:

- waste exporters to complete waste notification and waste movement forms with details of the Customs Office of Entry into the EU and, if relevant, the Customs Office of Exit from the EU*
- waste carriers must provide a copy of the waste movement document to the Customs Office of Entry into the EU, and, if relevant, the Customs Office of Entry into the EU, if requested (if importing into Germany, a copy of the waste movement document must always be provided)
- GB exporters to check that any transport of waste within the EU is carried out by an appropriately authorised waste carrier

*Please note that some EU Member States require shipments of waste to enter, or exit, through a designated Customs Office.

Below is the [list of the custom offices designated for the entry of waste shipments](#) into and their exit from the EU: Germany, Bulgaria, Croatia, Germany Luxembourg, Poland, Romania, Slovakia, Hungary.

When waste is exporting to these Member States, the waste carriers must provide a copy of the movement document in respect of notified waste shipments.

Waste carriers will need authorisation for each EU country that they transport waste through or into, as acceptance of waste carrier registrations can vary between countries. Requirements can differ for waste carriers from outside the EU or European Free Trade Association (EFTA) area. Waste carriers should contact the relevant waste authority for the country they are transporting waste to or through and understand the countries authorisation process.

Prior to submission of a notification to export waste to the EU for disposal, the UK Government must submit a duly reasoned request (DRR) to the relevant EU competent authority. The DRR must explain why the UK does not have or cannot acquire the required disposal facilities. An exporter will not be able to submit their notification to export until that DRR is approved. Exports of UK waste for disposal are prohibited, apart from a few exceptions. The impact of the new requirement to submit a DRR will therefore be minimal.

Location of checks

There is no requirement for 'Green List' or non-notified waste shipments, to move through a designated point of entry into the EU.

Notified waste shipments ("Amber List"), which require prior approval, must follow the route that has already been agreed as part of the notification application. If the shipment is expected to deviate from the pre agreed route, the exporter will need to inform the relevant competent authorities.

Waste may be subject to physical checks and checks on documentation. These checks can take place at any point from the site of loading to the waste arriving at its point of destination.

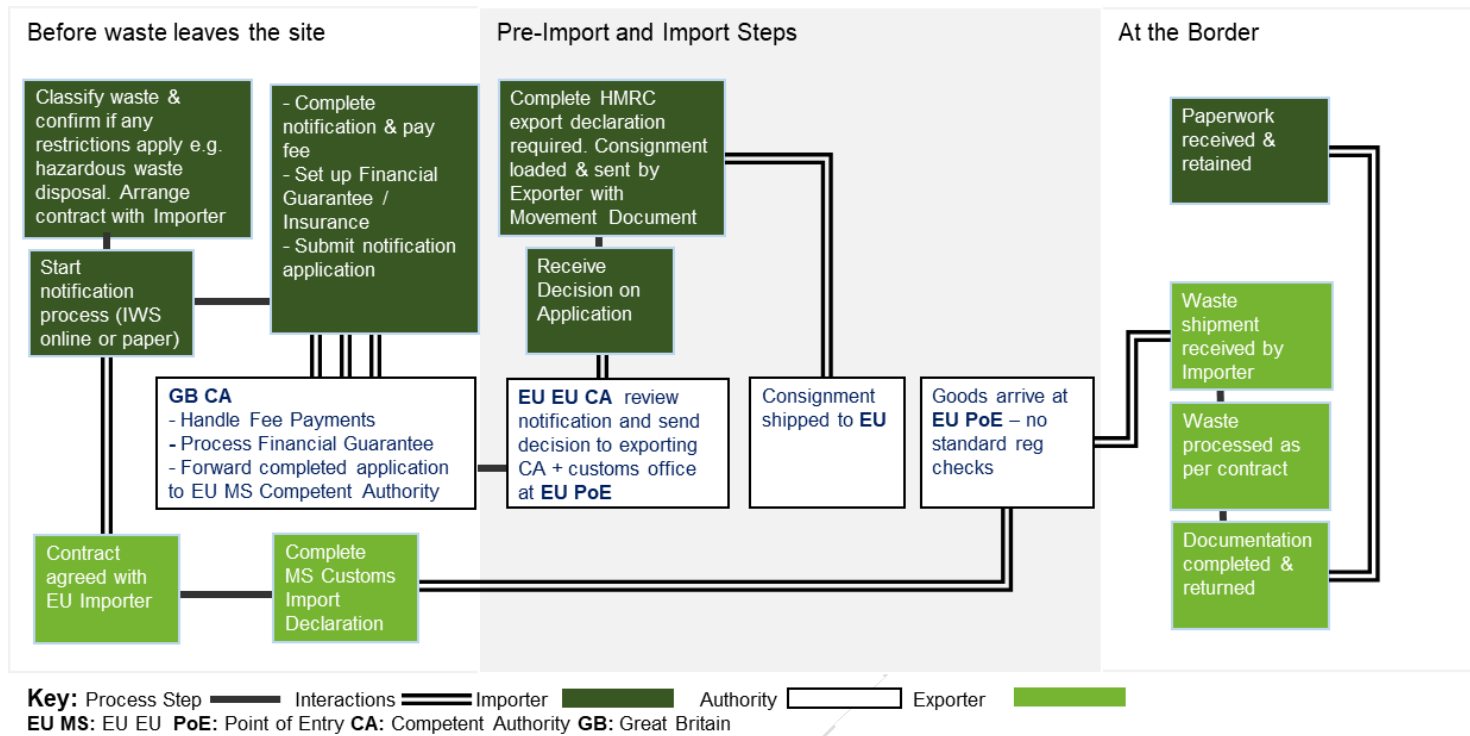
Systems

There are no EU IT systems which control the movement of waste between EU member states and the GB.

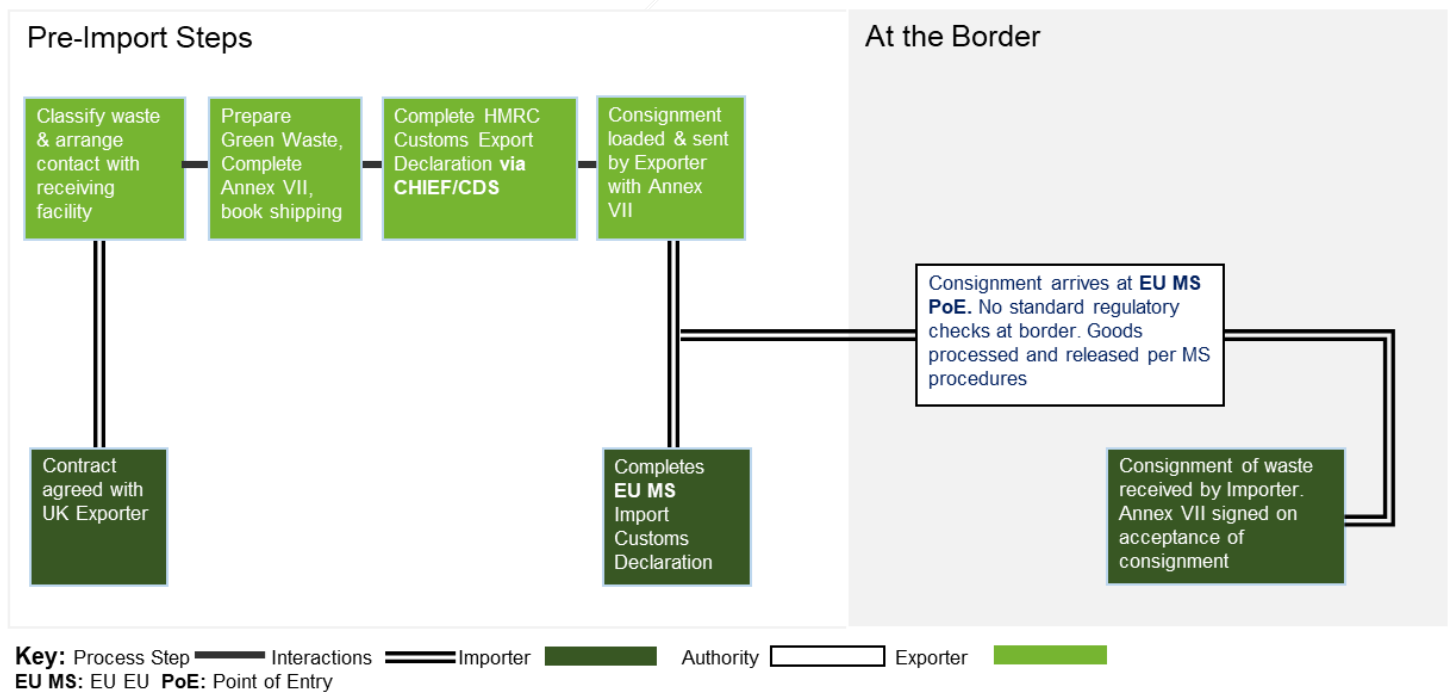
Green list waste coming into GB or being exported from GB must be accompanied by an Annex VII form (which describes the waste, where it came from, where it is going) and the exporter must have a written contract with the destination facility.

Guidance on how to complete the Annex VII form and Article 18 controls are [here](#).

Process Map: Amber List (Notified) Waste



Process Map: Green Waste



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

From 1 January 2021, existing licensing requirements will continue to apply to all human medicines and related products being exported to the EU.

However, information on any licenses obtained will now need to be reflected in the customs declarations made on exports.

Declaration and clearance policies and processes will reflect current arrangements for rest of the world movements.

We are awaiting clarity from the EU on their regulatory and customs requirements. It is possible that regulators within different EU member states may set different requirements, and the compliance strategy at customs/ borders may vary.

Medicine Regulator Requirements

An export declaration will need to be approved by UK Customs before the goods are presented at the border. This will be carried out electronically under NES (National Export System).

It is expected that regulatory licensing information from the importing country will be required for EU customs import declarations.

The acceptance of European Medicines Agency licenses is subject to negotiations between EU/UK.

Systems

An [NDS account \(National Drugs control System\)](#) is required to apply for an export licence.

More information can be found [here](#).

A domestic licence is needed before one can apply for an NDS account. If the domestic licence is not valid, the request will be cancelled. Exporters can apply for this [here](#).

Information on the export of Controlled Drugs can be found [here](#).

Exporting Controlled Drugs (CDs)

For Controlled Drugs (CDs) – export licenses are required from the Home Office in the UK and equivalent Government Department in EU member states.

Information will need to be submitted about overseas trading partner and details of the products being imported

Controlled Drug export licences must be physically presented at the border for export and this requirement will continue from 1 January 2021. If this does not happen, these goods will be subject to inspection, further delays and the exporter could be charged as it is an offence to fail to comply with licensing obligations. The penalties for non-compliance are detailed on the National Crime Agency's website.

Controlled drugs are drugs named in the [misuse of drugs legislation](#). The most common ones can be found on the [controlled drugs list](#). The full lists can be found in both the Misuse of Drugs Act 1971 and schedules 1 – 5 of the Misuse of Drugs Regulations 2001.

Requirements

Information on the export of Controlled Drugs can be found [here](#).

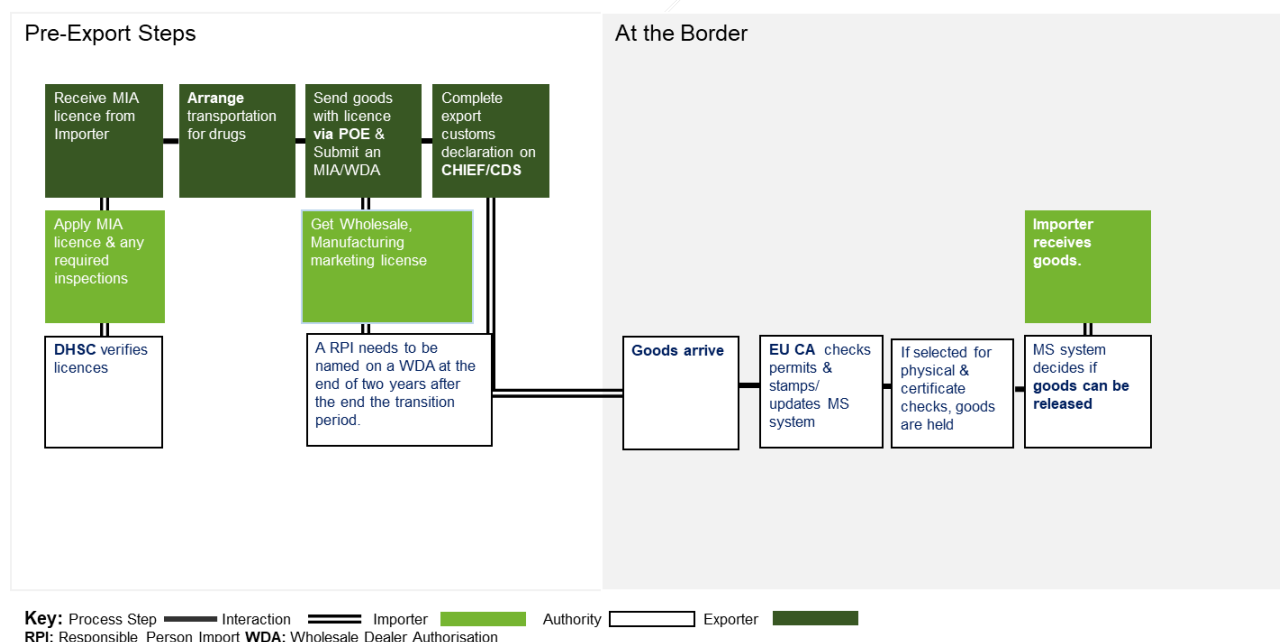
Exporters will need an [NDS account \(National Drugs control System\)](#) to apply for an export licence. More information can be found through the user guide located [here](#).

Exporters will need a domestic licence before applying for an NDS account. Exporters without a valid domestic licence will have their request cancelled. More information can be found [here](#). Once an account is approved, exporters will need to provide information about their overseas trading partners and details of the products being exported.

Checks

Checks will continue to be made at individual elements of the supply chain rather than at the border. There will not be any regulatory border checks on the products as they move through this process.

Process Map: Medicines



Exporting substances of human origin (SoHO)

For Substances of Human Origin (SoHO), which includes blood, blood components, organs, tissues and cells, there are no additional border requirements specified in the SoHO legislation.

For specific regulatory information, such as export authorisation and traceability requirements, please contact your regulator.



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.

Many of these controls implement the UK's international obligations and commitments in the field of arms control and non-proliferation of WMD and address international and domestic concerns about exports that can impact on conflict and instability, security, and human rights.

The controls are currently contained in a mix of UK and EU law. Military goods require a licence to all destinations, including the EU. Dual-use and other controlled goods generally move licence-free within the EU customs territory (with some exceptions) but require licences for export to countries outside of the EU.

From the 1 January 2021, a licence will be required to export to the EU all those goods 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.

Any UK-EU FTA is not expected to have an impact on export control, including in the event of no other agreement being reached.

Exports are subject to risk based and intelligence led pre-clearance checks by HMRC and UKBF. These can be documentary or physical and can happen at any stage of an export. Exports can sometimes be detained for a short period whilst these take place. They are undertaken to ensure compliance with Strategic Export Controls. See also to the right.

Further information on firearms is detailed elsewhere in this document.

Requirements

Exporters may apply for a Standard Individual Export Licence (SIEL) or Open Individual Export Licence (OIEL) or, where applicable, register for an Open General Export Licence (OGEL).

A new OGEL covering the export of dual-use items to EU countries is available [here](#).

It is now open for registration and can be used to export from the end of the transition period.

Exporters should apply for individual licences and register for general licences using DIT's export licensing web-portal known as [SPIRE](#).

The licence reference number and type must be included in the appropriate place in the customs declaration prior to the goods being shipped.

General information about export licence requirements, including links to further detailed guidance, can be found [here](#).

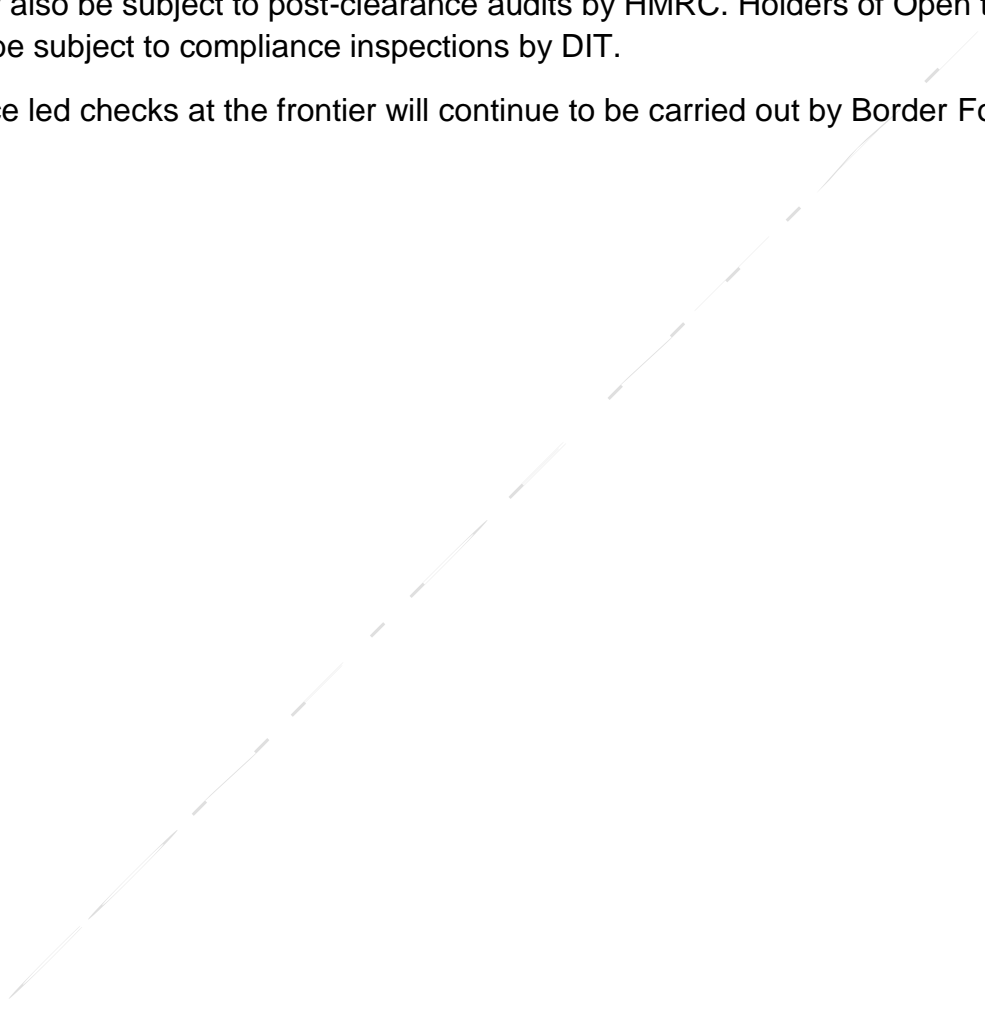
Specific information on changes to export controls as a result of EU Exit is available [here](#).

Location

Controlled goods presented for export without a valid licence are subject to forfeiture and will be seized. Restoration may be offered with a fee based on the nature of the breach.

Exporters may also be subject to post-clearance audits by HMRC. Holders of Open type export licences may be subject to compliance inspections by DIT.

Any intelligence led checks at the frontier will continue to be carried out by Border Force



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.

Border Force

Border Force is a law enforcement command within the Home Office. It secures the UK Border by carrying out immigration and customs controls for people and goods entering the UK. Border Force have the authority to seize items, such as goods and vehicles, under section 139 of the Customs and Excise Management Act 1979. More information on what to do if an item is seized can be found [here](#).

Key Systems of interaction: (does not denote ownership)

- Border Crossing; CBP; Cross Check; E-Gate; CHIPP; ICS; CHIEF; CMS; ATA; NS; SMS; DTR; EMCS; EORI

HM Revenue & Customs

HM Revenue & Customs (HMRC) also has important border responsibilities. HMRC is responsible for collecting tax, duties and excise, and processing customs declarations. HMRC also has a legal

obligation to collect and publish UK trade in goods data. HMRC and Border Force have a partnership agreement.

Key Systems of interaction: (does not denote ownership)

AFIS; CCI; CDMS; CSP; CDS; DDS; DTR; EMCS; EORI; CHIEF; NCTS; NIDAC; HMRC Excise; System for Duty Stamps, S&S GB

Department for Transport

The Department for Transport is a UK Government department responsible for the English transport network and a limited number of transport matters in Scotland and Wales that have not been devolved.

Key Systems of interaction: (does not denote ownership)

CO2 Compliance; ENCIP2 & THETIS & LRIT; ERADIS; MarED

Department for the Environment, Food & Rural Affairs

The Department for Environment, Food and Rural Affairs is a UK Government department responsible for environmental protection, food production and standards, agriculture, fisheries and rural communities in England.

Key Systems of interaction: (does not denote ownership)

ADNS; AEC; ALVS; e-EHC; SANTE; DTR; EMCS; IRMS; IPAFFS; E-DOMERO; FGAS reporting/quota; REACH UK; VMS; VMD

Department for International Trade

The Department for International Trade is a UK Government department responsible for striking and extending trade agreements between the United Kingdom and non-EU states, providing export support as well as for encouraging foreign investment and export trade. DIT is also responsible for strategic export controls and enforcing some key import controls.

Key Systems of interaction: (does not denote ownership)

SPIRE; Goods Checker; UK Trade Remedies; OGEL Checker; LITE; TAP; CHEG; TWUK

Department for Business, Energy and Industrial Strategy

The Department for Business, Energy and Industrial Strategy is a UK Government department of the government of the United Kingdom, which was created by Theresa May on 14 July 2016 following her appointment as Prime Minister, through a merger between the Department for Business, Innovation and Skills and Department of Energy and Climate Change.

Key Systems of interaction: (does not denote ownership)

ICMS; RAPEX

Other Border Organisations

There is an array of other government organisations with policy or operational responsibilities at the border. The border is one of the biggest contact points for government organisations, as it presents a checkpoint for people and goods leaving or entering the UK. Some bodies provide intelligence and systems for the Home Office to use or set policies and standards. The following table sets out some of the major government border roles and responsibilities but is not exhaustive.

Role	Policy Bodies	Operational Bodies
Imports and exports of live animals and animal products	Department for the Environment, Food & Rural Affairs or Devolved Administration Equivalent Animal and Plant Health Agency, Food Standards Agency, Food Standards Scotland, Fish Health Inspectorate, CEFAS Fish Health Inspectorate and Marine Scotland Fish Health Inspectorate	Animal and Plant Health Agency, Port Health Authorities, Rural Payments Agency, Scottish Government
Imports and exports of fruit and vegetables, plants and wood	Defra, Devolved Administration Equivalent , Animal and Plant Health Agency, Food Standards Agency, Food Standards Scotland	Animal and Plant Health Agency, Forestry Commission (and Scottish and Welsh equivalents), Port Health Authorities, Local Authorities, Rural Payments Agency, Scottish Government
Protecting the environment	Defra, Devolved Administration Equivalent , Marine Management Organisation	Environment Agency, SEPA (in Scotland), Natural Resources Wales
Control of imports and exports of medicines and healthcare products	Medicines and Healthcare products Regulatory Agency	Medicines and Healthcare products Regulatory Agency, Veterinary Medicines Directorate
Control of imports and exports of chemicals and nuclear materials	Health and Safety Executive, Devolved Administration Equivalent	Health and Safety Executive, Office for Nuclear Regulation, Environment Agency, Natural Resources Wales
Protecting UK consumers and businesses	Department for Business, Energy & Industrial Strategy, Intellectual Property Office, HM Revenue and Customs	Trading Standards, National Measurement Office, Environmental Health, Border Force
Export licencing of cultural objects	Department for Digital, Culture, Media & Sport	Export Licensing Unit, Arts Council England
Monitoring and licensing of imports subject to controls (bans, quotas, etc.)	Department for International Trade	Import Licensing Branch, Department for International Trade
Control and licensing of military equipment and strategic exports	Department for International Trade, Ministry of Defence, FCO, HM Revenue and Customs	Export Control Joint Unit, Department for International Trade, Border Force

Control and licensing of road transport in and out of the UK	Department for Transport	Driver and Vehicle Standards Agency, Driver and Vehicle Licensing Agency
Control of drugs licences	Home Office Drugs and Firearms Licensing Unit are the operational policy holders and the operational delivery body of licensing.	Border Force enforce the Home Office operational policy



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.



HM Government

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 RoRo 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/excise-movement-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/customs-guidelines-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/](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 pre-registration 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.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 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](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 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-electronic-systems/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-export-trader-guide.pdf>
- A guide to Customs Export Procedures - <https://practicenet.ie/practicenet/business-guides/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).



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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?

Importing 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).

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-ports-and-airports-after-brexit>

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-and-exports>

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-lodged 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-lodged 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-lodged 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/excise-movement-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) 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/customs-guidelines-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>

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/](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 pre-registration 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.ttiageciras.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 <https://www.revenue.ie/en/customs-traders-and-agents/customs-electronic-systems/ais/what-is-ais/index.aspx>

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-electronic-systems/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-export-trader-guide.pdf>
- A guide to Customs Import Procedures - <https://www.revenue.ie/en/customs-traders-and-agents/documents/electronic/aep-import-trader-guide.pdf>



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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



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Customs Policy, Legislation, Tariff
Customs Legislation

Brussels, June 2020
TAXUD.A.2/

**Subject: Guidance on Customs issues related to the COVID-19 emergency -
revision 4**

As a result of the crisis created by the COVID-19 pandemic, questions have emerged concerning the application of customs provisions relating to the customs decision-making process, customs procedures and customs formalities. For the particular cases outlined below, a number of existing provisions have been identified that provide valid solutions in these exceptional circumstances.

The objective of this document is, therefore, to offer guidance to the concerned stakeholders on practical solutions given by the current legal framework, in order to ensure a uniform application of the UCC even in this time of crisis. As the situation can evolve rapidly and imply further guidance on additional issues, this note is intended as an evolving document that will be updated as needed.

1. E-commerce - Empowerment for customs representation

Due to temporary unavailability of staff, postal operators all over Europe are struggling to cope with the delivery of huge volumes of e-commerce parcels and to meet their universal service obligations. The same situation is faced by express carriers and customs agents acting on behalf of consumers for the release into free circulation of low value consignments (value below 150€).

Obtaining empowerments from consignees who might themselves be hindered by the consequences of the COVID-19 pandemic may pose a significant additional administrative burden for all these categories of economic operators.

In Article 19(2) 2nd subparagraph, the UCC allows customs authorities to waive the requirement to prove that the person represented (i.e. the consignee) has provided the empowerment.

Considering the specific circumstances related to the COVID-19 crisis, customs authorities could, during the period of the crisis, apply this provision without requiring any evidence of the empowerment from postal operators, express carriers or customs agents for the customs clearance activities they are carrying out on behalf of the consignee.

2. Customs Decisions

a) New applications for customs decisions – only essential

In the present emergency circumstances, economic operators might require some urgent customs authorisations to ensure the functioning of the supply chain and free flow of essential goods needed in the Member States.

Article 22(2) UCC and Article 11 UCC Delegated Regulation (EU) 2015/2446 oblige the customs authorities to accept applications for a decision that meet all the requirements. Therefore customs authorities are not legally entitled to refuse applications for customs decisions that meet the legal requirements.

Under the current circumstances it is advisable that, as much as possible, traders make relevant information available to customs, in a remote manner, allowing customs to desk-check the criteria for granting the required authorisations. Even in the current circumstances, customs authorities must always be in the position to assess the fulfillment of the criteria within the deadlines foreseen by the legislation. The granting of an authorisation remains therefore the subject of a thorough case-by-case decision by the Member State customs authority.

However, in the present situation, economic operators are strongly encouraged to only apply for essential customs decisions, so that customs authorities can focus on the most urgent demands.

b) Extension of the time-limit to take decisions on applications already submitted

The last subparagraph of Article 22(3) UCC provides for a derogation from the 120-day general time limit set out in the same provision for taking customs decisions and/or for granting authorisations.

This provision allows an extension of the time-limit to take a decision upon request of the applicant, where the applicant needs additional time to ensure fulfilment with the relevant conditions and criteria. This could arise, for instance, in cases where the applicants cannot allow customs to enter and inspect their premises due to the restrictions of movement and quarantine measures. In such cases, they could request the customs authorities to postpone such a visit due to the restrictions applied in several Member States. Such requests would constitute requests by economic operators for extensions to carry out adjustments in order to ensure the fulfilment of the conditions and criteria.

3. Customs Debts and Guarantees

a) Impossibility to extend the 3 years period for notifying the customs debt

The 3 year-period set out in Article 103 UCC for notifying the customs debt cannot be extended. The only possible causes for suspending that period are foreseen in the same Article. However, in that respect, two scenarios need to be distinguished:

1) pursuant to Article 102(2) UCC, the release of the goods is considered as a notification of the customs debt if this is equal to the amount stated in the customs declaration. In these cases, the 3 year-time limit has been respected;

2) in other situations, pursuant to Article 102(3) UCC, notification is to be done when the customs authorities are in a position to determine the amount and to take a decision. In these cases, the 3 year-period applies, unless Article 103(2) to (4) UCC extends or suspends this period.

b) Payment facilities

This part aims to set out in detail all the possibilities in the field of payment facilities that we believe the UCC offers to trade. Nevertheless, the preferred way to manage this situation would be to enter goods in a customs warehouse in cases where resale or processing and subsequent sale is not imminent, and the explanation hereunder is without prejudice to that preferred option.

Several have asked for a general deferment of the time limits for payment of customs duties. The legislative framework of the UCC does not offer at present a legal basis to provide for a general deferral of the time limits for payment of customs duties or a suspension of recoveries of those duties, due to this crisis. Nor does it offer a legal basis to provide for a general suspension of the time limits for payment based on force majeure as many have requested.

The case law of the Court of Justice defined the notion of force majeure as follows:

“It is apparent from settled case-law, established in various spheres of EU law, that the concept of force majeure must be understood as referring to abnormal and unforeseeable circumstances which were outside the control of the party by whom it is pleaded and the consequences of which could not have been avoided in spite of the exercise of all due care”.

Moreover, there is no explicit reference to the notion of ‘force majeure’ or to ‘unforeseeable circumstances’ in the articles of the UCC related to payment of the custom debt (Articles 108 to 114 UCC), contrary to the situation for repayment and remission under Article 121 UCC . In these circumstances, there can be no systematic recourse to the notion of force majeure.

Even in situations where the concept of force majeure is explicitly provided for, a careful case-by-case assessment is required. For these reasons, it is impossible to provide for a blanket statement that each and every situation linked with the COVID19 pandemic constitutes “force majeure”.

Amending the UCC to introduce additional flexibilities would require a time-consuming legislative procedure. Such an amendment could not, moreover, alter the Member States’ financial responsibilities with regard to the making available of traditional own resources to the EU budget in a timely manner.

However, it should be stressed that the UCC already offers certain flexibility in regard to the suspension of payments of debts on a case by case basis. Member States could use, all legal means to apply flexibility, up to the limits allowed, during this crisis.

Even though applying flexibility might not ensure a fully harmonised approach, it is a reality that the situation is not the same in all Member States and equally the difficulties are not the same for all economic operators.

The below explains the limits of each of the relevant articles in an effort to respond to the request for more detailed guidance.

- Serious economic and social difficulties.

Several parties were asking for clear guidance on the concept of ‘serious economic and social difficulties’ as laid down in several provisions of the UCC (Articles 45(2) and (3) (suspension of implementation), 112(1) and (3) (other payment facilities) and 114(3)(interest on arrears)).

First of all, it is important to emphasise that application of these provisions is dependent upon a request by the operator.

Secondly, the operator bears the burden of proof to demonstrate the economic or social difficulties encountered to the satisfaction of the customs authorities. Some Member States have established national legislation applicable during this crisis, providing for certain conditions to be fulfilled in order to consider an economic operator as having “serious economic and social difficulties”. Obviously, also the other conditions provided in the UCC articles still need to be fulfilled.

- Article 108 UCC – General time limits for payment and suspension of the time limit for payment.

Article 108 UCC provides for the general time limits for payment of customs duties.

In general, that period shall not exceed 10 days following notification to the debtor of the customs debt.

However, that same provision already includes an exception to this rule (Article 108(1) second subparagraph) in subcases of appeals. Should the operator have grounds to lodge an appeal, the application of Article 45(2) and (3) UCC could lead to an extension of the 10 days in Article 108 by suspending execution of the decision establishing the customs debt. A case by case assessment would be required, taking into account the particular situation of the operator.

Moreover, Article 108(1) UCC third subparagraph provides for other situation where the time limit for payment could be extended. Where the amount payable has been determined in the course of a post-release control, customs authorities may extend that period of 10 days, upon application by the debtor (Article 108(1) third subparagraph). This extension should not exceed the time necessary for the debtor to take the appropriate steps to discharge his or her obligation. This again allows for quite some flexibility in the current situation.

Furthermore, in paragraph 3 of Article 108, different grounds for the suspension of the time-limit for payment are mentioned, linked with specific situations, namely application for remission, confiscation, destruction or abandonment of goods and incurrence of the debt pursuant to Article 79 where there is more than one debtor.

- Article 109 UCC – Payment.

With regard to Article 109 UCC, it could be useful to consider the possibility offered in paragraph 2 for payment by a third party instead of the debtor. This could offer a way out in certain situations.

The meaning of “third party” should be seen in a large context, to include even persons who do not usually perform activities related to customs. It has to be kept in mind that these persons are making payments for the debtor and are not debtors themselves. This has as a consequence that, in light of the explicit wording of the legal provisions, they cannot benefit from the same flexibility as that offered to debtors.

- Article 110 UCC – Deferment of payment and Article 111 UCC – Periods for which payment is deferred.

There is no possibility to waive the guarantee requirement or to extend the time limit for payment in absence of a guarantee, under Articles 110 and 111 UCC.

Article 110 UCC provides for different formats of deferred payment, to be granted upon request and upon provision of a guarantee. The period for which payment is deferred is laid down as 30 days (Article 111). Article 110 UCC does not exclude the possibility for a customs representative to apply and benefit from deferred payments, by fulfilling the obligation to provide the required guarantee.

Nevertheless, there is in our view a possibility to allow a deadline longer than the 30 days mentioned in Article 111 UCC, by having recourse to “other payment facilities” under Article 112 UCC.

- Article 112 UCC – Other payment facilities

Article 112 UCC allows for all kinds of payment facilities, other than deferred payment, in principle on condition that a guarantee is provided and that credit interest is charged.

However, paragraph 3 of this Article allows customs authorities to refrain from requiring a guarantee or from charging credit interest where it is established, on the basis of a documented assessment of the situation of the debtor, that this would create serious economic or social difficulties.

An example of such a payment facility could be for customs authorities to allow payment in instalments even if the operator has benefitted from deferment of payment pursuant to Article 110 UCC for these customs debts. The guarantee in place for these customs debts would remain valid and at the disposal of the customs authority. However, the guarantee would not be blocked or recovered to settle the unpaid debt, if this debt becomes subject to other payment facilities. If the conditions of Article 112(3) UCC are fulfilled, no additional guarantee for the other payment facility would need to be provided.

Over all, it is important to highlight that the flexibilities referred above and, in particular, the suspension of payment for the operator, have no effect on the time limits provided for by Article 105 UCC which the customs authorities need to

respect when entering the relevant amounts in the accounts. Non-respect of the time limits in Article 105 can only be justified where the customs authorities are able to demonstrate that they were prevented from entering those amounts in the accounts due to unforeseeable circumstances or force majeure on their side. It should be noted that Article 105(5), which refers to those concepts, touches upon the responsibilities of the Member States towards the EU budget.

Example:

An economic operator can only partially pay his customs debt within the terms of a 30-day deferred payment from which he already benefits.

He may apply for an instalment plan for the remaining amount, in accordance with Article 112 UCC.

The customs authority may allow the payment of the residual amount (not paid under the deferred payment arrangement) at a later date, even where this would be paid in one payment that can be considered as “other payment facility”.

If the conditions of Article 112 UCC are fulfilled, the guarantee that was provided within the framework of the authorisation for the first 30-day deferred payment (Articles 110 and 111 UCC) should not be blocked for the granting of the payment facilities under Article 112 UCC, but it remains “free” for other customs transactions under the authorisation in respect of which it was initially provided (authorisation for deferred payments).

- Article 91(2)(b) UCC DA

It provides for the suspension of the time limit for payment of a customs debt incurred through non-compliance, even without a guarantee, if it is established that providing such a guarantee would be likely to cause the debtor economic and social difficulties.

c) Exceeding the guarantee limits

Exceeding the guarantee limits is not legally possible outside the scope of the current legal provisions on reduction of the guarantee amount or on the guarantee waiver (paragraphs (2) and (3) of Article 95 of the Code).

Nevertheless, the Commission has taken action to ensure that the temporary admission of items for disaster victims of the COVID-19 pandemic crisis becomes free of customs duties and VAT, which would de facto waive the requirement of the guarantee for these specific goods.

d) Use of digital signature for the purpose of undertaking

In the specific circumstances of the COVID-19 pandemic, when physical contacts should be limited to the most extent possible, questions arose as to whether it would be possible to replace the hard copy of guarantor’s undertakings for issuing a comprehensive guarantee as provided for in Annex 32-03 DA & IA by an electronic document including the digital signature of the guarantor.

This possibility already exist in Article 151(7) UCC - IA that allows customs administrations to accept a different form for an undertaking as long as it provides the

same legal effect. This also includes the acceptance of an electronic/digital signature (instead of a handwritten one), if regulated in the national legislation.

4. Entry of goods

4.1 Medical, surgical and laboratory equipment for emergency treatments

a) Entry summary declaration

The medical, surgical and laboratory equipment are not exempted from the obligation to lodge an entry summary declaration (ENS), even in emergency cases. However, Article 127(7) UCC provides for the possibility to use commercial, port or transport documents for this purpose, under the condition that these other documents contain the necessary particulars of the ENS and are available before a specific time-limit prior to the arrival of the goods in the EU.

b) Presentation of goods to customs

Non-Union goods entering the customs territory of the EU have to be presented to customs. Whilst in principle there is no possibility to waive this obligation for medical, surgical and laboratory equipment, such presentation can be considered as being fulfilled by the oral declaration of such goods for temporary admission (see point 7(a) below).

c) Import of human organs and bone marrow destined for transplant in the EU

In order to ensure their timely delivery and use, the customs formalities for import of organs and other human or animal tissue during the current emergency times should be as minimal as possible, so as not to delay their release into free circulation.

A facilitation in this respect is offered by an amendment to Article 138(h) and Article 141(1) UCC-DA, which was adopted by the Commission on the 3rd of April as part of a package of amendments to the DA. This provision allows that organs and other human or animal tissue or human blood (including plasma and other blood ingredients), where not declared using other means, are deemed to be declared for release for free circulation by any of the acts laid down in the amended Article 141(1) UCC DA (declaration by any other act). This possibility should also be applicable to the import of bone marrow, which can be considered as a human organ or tissue for transplant.

In order to facilitate the import of bone marrow in the present crisis situation, the Commission will make the amendments to Article 138(h) and Article 141(1) of the UCC-DA retroactively applicable from 15 March 2020¹. This will allow importers to already use this this solution in order to facilitate the release of these goods in the present crisis situation. Nevertheless the national competent authorities remain responsible for ensuring compliance with the relevant national, EU or international rules governing the transportation and trade of these goods.

¹ The rest of measures included in the amendment to the UCC DA will become applicable once the amendment enters into force, i.e., 20 days after the publication of the legal text in the Official Journal. The publication will happen after the period that the European Parliament and the Council have to scrutinise the text that the Commission has adopted on the 3rd of April. That period is generally of two months but it can be extended.

d) Release of partial shipments (of Personal Protective Equipment in particular)

In view of the urgency to deliver these goods to their final consumers, in cases where such goods arrive in the EU as split consignments, we recommend the use of the solutions provided under the UCC that allow the partial release of the shipments.

Under this solution, an economic operator could lodge a temporary storage declaration prior to the arrival of the goods that covers the whole shipment. (Article 171 UCC provides for the possibility to lodge a customs declaration prior to the arrival of the goods. In accordance with Article 192 IA, this declaration may be considered as a temporary storage declaration). The release of the goods could be done sequentially, in accordance with the arriving quantities. The goods already released for free circulation could then be delivered to their final destination and the respective quantities would be written-off from the temporary storage declaration.

At the same time, it is important to recall that the acceptance of the customs declaration and hence, the release of the goods, cannot be completed before their presentation to customs (Article 172(1) UCC). Therefore, releasing the goods prior to their arrival is not possible.

4.2 Other categories of goods

a) Presentation of goods to customs

Economic operators are encouraged to use the Union or Common transit procedure, TIR or pre-lodged customs declarations to the widest possible extent in order to speed up border crossing and optimize customs controls at the EU external borders.

b) T2L

Economic operators are encouraged to consider moving goods in such a way that they will benefit from the presumption of the Union status in accordance with Article 119(2) UCC-DA.

Customs authorities may, at national level, find ways to accept on a temporary basis T2L scanned copies of the original T2L documents, as long as circumstances prevail that make the timely presentation of originals impossible and provided the original documents remain available for possible control in accordance with Article 51(1) UCC. This remains without prejudice to the application of control procedures or other procedures of administrative assistance, in particular in the event of suspicion of fraud or irregularities.

5. Submission of proof of preferential origin during the COVID-19 crisis

The Commission services have been informed about the impossibility of some EU Member States and EU preferential trade partners to provide origin certificates in due form (i.e. signed, stamped and in the right paper format), as in a number of countries contacts between customs and economic operators have been suspended due to the COVID-19 crisis.

As a result, the Commission has examined several ways to ensure the continuation of preferential trade for the duration of this extraordinary situation. In particular,

Commission services have looked into the possibility of accepting copies of certificates, as well as optimally using approved exporter status as an alternative to official certificates. This would only take place during the crisis period and under specific conditions.

The Commission services have, in consultation with Member States, invited the EU trading partners facing such situations to inform the Commission whether they would be interested in making use of these exceptional measures. Member States have provided detailed information regarding how they are proceeding or plan to proceed, with a view to ensuring coordination and mutual information exchange on such arrangements.

The approach, described in an information note² is already operational among the EU Member States and EU trading partners that have confirmed their interest to the Commission. Information on the countries applying such measures is available on Taxud's COVID web-page³.

6. Customs Procedures and Temporary Storage

a) Goods in temporary storage for longer than 90 days

As the maximum time limit of 90 days for temporary storage cannot be prolonged without amending the UCC, a customs debt occurs for goods that are not declared for a customs procedure (or re-exported) within that period. If the goods fail to be placed under a customs procedure or re-exported due to circumstances related to the spread of COVID-19 disease, the economic operator may invoke force majeure. Customs authorities will assess each situation on a case-by-case basis and, when conditions so justify, apply equity in accordance with Article 120 UCC or regularise the situation of the goods in accordance with Article 124(1)(h) and 124(1)(k) UCC, depending on whether the goods are finally released for free circulation or re-exported UCC. This should not, however, lead to a situation where the due customs duties are not paid at all for goods remaining in free circulation.

In this context, the application of Article 120(2) UCC does not refer to the COVID-19 pandemic itself; instead, it refers to the different effect that the pandemic has on different economic operators, according to their capacity and preparedness to protect themselves against such a situation.

Another solution could be that the holder of the authorisation for temporary storage applies for an authorisation for customs warehousing for the same facilities. Once granted, this will give the possibility to declare the goods for the customs warehousing procedure without changing their location beyond the 90-day period available for temporary storage. Such applications should be processed, to the extent possible, as a matter of priority. Consequently the economic operator will operate both authorisations.

² See Information Note no 1 here: https://ec.europa.eu/taxation_customs/sites/taxation/files/200331-information_note_certificates_en_and_fr.pdf

³ https://ec.europa.eu/taxation_customs/covid-19-taxud-response/guidance-customs-issues-related-covid-19-emergency_en#heading_4

b) Possibility to use designated places for temporary storage of goods

As an interim solution, economic operators may ask the competent customs authorities whether they can designate additional temporary storage facilities as places where goods in temporary storage may be stored. If so, the designated places could be used until the authorisations for temporary storage have been granted or amended.

c) Possibility to use simplified declarations without prior authorisation

Such a possibility is foreseen by the UCC under the condition that the simplified declaration constitutes a non-regular or occasional use. The absence of a definition of the term 'regular use' allows for a certain flexibility.

d) Time-limit for submitting the supplementary declaration

The time limits for submitting the supplementary declaration provided for in Article 146 DA are determined by reference to the date of the entry into accounts which do not apply in cases of unforeseeable circumstances or in cases of force majeure.

Accordingly, if an economic operator cannot meet the deadline for submitting the supplementary declaration due to reasons linked to the COVID-19 pandemic, he or she should inform the supervising customs office as soon as possible. The request for extending the deadline is to be submitted to the customs authorities and justified by duly substantiated unforeseeable circumstances.

e) Presentation of goods at approved places

The presentation of goods to customs could be performed in a 'place approved by the customs authorities' referred to in Article 139(1) UCC. This facilitation allows traders to present the goods, e.g. critical goods, directly at their premises.

f) Longer period to amend declarations

In accordance with Article 173(3) UCC, after release of the goods the declarant may request the amendment of the customs declaration within three years of the date of its acceptance, in order to comply with the obligations relating to the placing of the goods under the customs procedure concerned. For declarations lodged during the COVID-19 crisis, this time-limit should be sufficient for economic operators to request the amendment.

7. Transit

The transit procedures seem to function smoothly despite the precautionary measures applied to prevent the outbreak of COVID-19, i.e. limiting physical contacts and the use of paper-based documents. The following measures should be applied in the EU and in common transit countries.

a) Placing good under the transit procedure without presenting them to customs and receiving the goods at an authorised place (233(4)(b) UCC)

Economic operators are encouraged to consider making even wider use of the simplifications such as authorised consignor and authorised consignee.

b) Time-limits to present goods at the customs office of destination (Art. 297 and 306(3) IA)

Economic operators can expect that the customs office of departure will take into consideration possible longer transport times due to anti-corona measures when setting the time limit within which the goods shall be presented at the customs office of destination.

When the goods are presented to the customs office of destination after expiry of the time limit due to the particular circumstances of the outbreak of COVID-19, the customs authority may consider that the delay was not attributable to the carrier.

c) Alternative identification measures to sealing (Art. 302(1) IA)

Due to the particular circumstances of the outbreak of COVID-19, where possible, alternative identification measures to sealing may be accepted. Instead, customs will rely on the description of the goods if these are sufficiently precise to permit an easy identification of the goods and states their quantity, nature and any special features.

d) Time-limits for the control results (Art. 309(1) IA)

The time limit to send the control results may be extended up to six days in exceptional cases such as the particular circumstances of the outbreak of COVID-19.

e) TIR

Carriers could ask the customs authorities to allow the use of the TIR procedure on paper only, if this is necessary under the current circumstances in the context of the rules on business continuity.

The Union customs authorities at the customs offices en route or destination could authorise the continuation of a TIR transport even if the validity period of the approval certificate for the road vehicle or the container for the transport of goods under customs seal is exceeded. In this case, the holder should be in position to justify that he or she requested the renewal of the certificate from the competent national authority at departure (e.g. by email, letter, official mention on the certificate or on the TIR Carnet etc).

f) Transit (Security) Accompanying Document, T(S)AD.

Customs administration may provide or accept temporarily during the crisis period the T(S)AD in an electronic format, e.g. scanned document or SMS of the MRN number.

g) Supporting documents

Customs administration may accept temporarily during the crisis period that economic operators may add or send scanned supporting documents to the electronic transit declaration, e.g. transport document, CMR, invoice etc. provided the original

documents remain available in accordance with Article 51(1) UCC. In case of doubt about the veracity or correctness of the documents, customs may still require the original paper document.

- h) *CIM consignment note as customs transit declaration for rail transport* (Articles 24, 30, 33 et seq. TDA)

Customs administrations may accept temporarily during the crisis period scanned copies of the paper document(s) in the context of this procedure provided the original documents remain available and subject to suitable verifications ex post and subject to informing the actors involved.

8. Special procedures

a) Use of the temporary admission procedure

The present exceptional situation should be considered as a ‘disaster’ in the terms of Article 221 UCC DA. Therefore, all goods brought to the customs territory of the Union to counter the effects of this ‘disaster’, i.e. COVID-19, such as ambulances or some support medical equipment, should be eligible to be declared for temporary admission with total relief from import duty. Article 139 UCC DA may allow these goods to be declared by any other act, e.g. by the sole act of crossing the border, according to Article 141(1)(d) UCC DA.

Another possibility would be to lodge an oral declaration according to Article 136(1) UCC DA. The provision of the form established in Annex 71-01 is mandatory in this case (see Article 165 UCC DA), but such provision could be postponed up to 120 days after the release of the goods if customs authorities allow it (see Articles 166(2) UCC and 147(2) UCC-DA).

The same approach can apply for the temporary admission of medical, surgical and laboratory equipment referred to in Article 222 DA by any other act, in accordance with Article 139 DA or by an oral declaration based on Article 136(1)(d) DA.

b) Possibility to extend the limit for re-exporting the goods under temporary admission

As many economic operators have been obliged to close their premises and stop working, it may be impossible for them to re-export the goods declared for temporary admission by means of ATA carnets within the established time-limit.

In such cases, Article 251(3) UCC allows the holder of the procedure to ask customs authorities to prolong the time limit for re-export of goods declared for temporary admission under exceptional circumstances (such as COVID-19). This applies regardless of the type of declaration used for the placing of goods under the temporary admission procedure. In case the ATA Carnet was used for this purpose, there is no need to issue a new ATA carnet, as Article 14 of the Istanbul Convention is a ‘may’ provision. Besides, Article 7(2) of this Convention allows customs to grant a longer period than that provided in the Annex and even extend the initial period.

c) Use of Inward processing procedure

The use of the inward processing procedure is possible and many goods (e.g. medicines) that may be used to relieve the crisis caused by the COVID-19 pandemic, may benefit from the discharge simplification established in Article 324(1)(e) UCC-IA as long as their import duty rate is free.

If the goods to be placed under inward processing are subject to the examination of economic conditions, the customs authorities should evaluate whether such economic conditions are deemed met due to the unavailability of the processed product in the Union. For such assessment the extraordinary circumstances caused by the COVID-19 pandemic should be taken into account in order to grant authorisations with a short time limit (only covering the period until the crisis is over, e.g. three months) and including the quantities of the products that are actually needed.

9. Exit of goods

a) Ship supplies

Ship supplies are goods and equipment for use on board the ship by the crew, and not for export. According to Article 269(2)(c) UCC, the export procedure does not apply to ship supplies. Ships leaving EU ports are considered to be leaving the EU (even if this is a voyage between two EU ports - maritime law), and therefore medical supplies on board are subject to export formalities, even if they are not formally placed under the export procedure.

Ships must have on-board pharmacies (Council Directive 92/29/EEC of 31 March 1992 on the minimum safety and health requirements for improved medical treatment on board vessels), and therefore they should be allowed to leave EU ports carrying protective gear and medication for the on-board pharmacies catering for their crews.

This specific type of “ship supplies” is, therefore, exempted from the export restrictions on personal protective equipment implemented by Regulation (EU) 2020/402 of 14 March 2020.

Other questions related to the customs elements of Regulation (EU) 2020/402 are being dealt with in a separate specific guidance document.

b) Possibility to delay the invalidation of the customs declaration for export or the re-export declaration

Economic operators have requested the prolongation of the period for the exit of goods from the customs territory without the export or re-export declaration being invalidated by the customs office of export.

Indeed, if the customs office of export has not received any information or evidence that the goods have left the customs territory of the EU within 150 days from the date of the release of the goods for the export, re-export or outward processing procedure, the customs office may invalidate the declaration concerned, in accordance with Article 248 UCC DA.

Considering the current exceptional circumstances, it is recommended that the customs office of export does not initiate such invalidation, unless it is explicitly requested by the declarant of the declaration concerned.

10. Additional information

The UN Office for the Coordination of Humanitarian Affairs (OCHA) has made available documents related to the importation and Customs clearance of goods in the response to COVID-19 on its COVID-19 webpage⁴.

⁴ https://vosocc.unocha.org/GetFile.aspx?xml=rss/5033i2la_11.html&tid=5033&laid=1&sm=-SM34023-#S84455



Report on customs – October 2020

1) Covid-19

Many files and projects, both on EU-level and on national level, suffered delays due to the COVID-19 situation.

Most national customs authorities issued various simplification and facilitation measures (such as electronic declarations, copy instead of original documents etc.).

EU-Guidance on Customs issues related to the COVID-19 emergency-revision 4 was published on 16/6/2020 – see attachment.

National customs authorities should learn positive lessons and national associations should insist on potentially keeping some of the simplifications and facilitations afterwards.

2) Brexit

Statement of David McAllister (EPP, DE), Chair of the UK Coordination Group of the Parliament after the latest round of talks to settle the future relationship between the UK and the EU.

"More than a month after the High Level Meeting between European Parliament President David Sassoli, European Commission President Ursula von der Leyen, European Council President Charles Michel and UK Prime Minister Boris Johnson, we are concerned to see the poor progress on issues that both the UK and the EU identified as crucial: fair competition and fisheries.

(...) The members of the European Parliament's UK Coordination Group support the stated goal to avoid last-minute late-night negotiations. The European Parliament needs time to scrutinise the agreement before giving its consent. The end of October is therefore a solid deadline for starting to ratify the agreement by the end of the year.

*(....) As a no-deal scenario unfortunately remains a real possibility, we ask the European Commission to further step up the efforts towards raising awareness of all EU citizens, business and administrations to **get ready to face a no-deal scenario on 1 January 2021.**"*

Entry Summary Declaration

Post-Brexit, the UK will still require submission of an Entry Summary declaration (ENS) to its Import Control System. However, the UK government announced that it will grant a **waiver of this obligation for the first six months of 2021**. Beginning 01/07/2021 therefore an ENS will need to be submitted before goods arrive at the UK border. For shortsea and Ro/Ro, submission will be required two hours before arrival. An exception are transports by shuttle train through the Eurotunnel where an ENS must be submitted latest one hour before arrival at the Eurotunnel terminal in France.

On 13/7/2020, the UK government published its post-transition border operating plan ('The Border with the European Union, Importing and Exporting Goods') for goods

moving between the UK and the EU. In this plan, the government provides guidelines on how importers and exporters can prepare for new trade rules that will apply in specific situations. This operating plan also mentions ENS under point 3.1.5. on safety and security declarations - see attachment.

On 14/7/2020 the EU issued an update of the "EU notice customs procedures". This document mentions ENS on page 13 - see attachment.

Some key takeaways:

- Importers and exporters will need to complete customs declarations next year, regardless of whether the UK concludes an FTA with the EU
- The three-phase plan for introducing controls on imports has been confirmed (under this plan, declarations can be deferred under certain circumstances)
- For imports into the UK customs duties must be paid as set under the new UK Global Tariff (announced in May). However, should the UK agree a trade deal with the EU, then this deal will determine the tariffs. Special status for Northern Ireland ('exemption' of import duties for union goods, formalities under negotiation)
- **The EU has said it will not replicate the UK's phased plan, so declarations will be needed for exports from 1/1/2021**
- Customs simplifications and facilitations including Transit and AEO
- 'Pre-lodgement' and 'temporary storage' models at ports
- Processes for 'Roll-on, Roll-off' trade

Be prepared especially regarding safety & security obligations (ENS) resting upon the carriers.

3) UCC

On 26/6/2020, an amendment to the UCC Delegated Act was published in the Official Journal of the EU (see Delegated Regulation 2020/887).

The regulation contains, among others, the following amendments:

1. The definition of 'customs office of first entry'
2. The definition of the term 'intrinsic value'
3. **Integration of the newly released electronic system (ICS2) to support customs pre-arrival security and safety risk analysis and related controls** and
4. Form of declaring small value consignments (with a value below EUR 150) after the entry into force of the VAT e-commerce package.

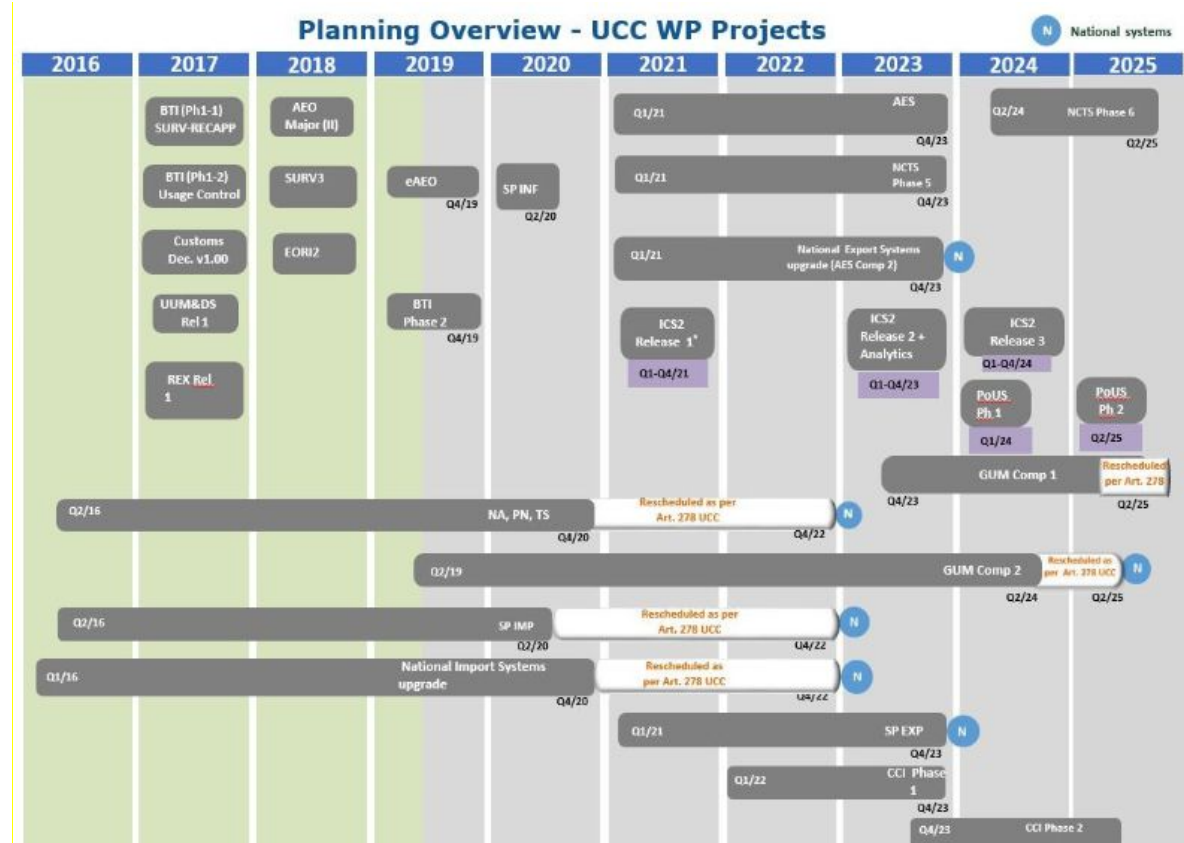
By way of Implementing Regulation 2020/893 of 29/6/2020, the Commission also amended the UCC Implementing Act which was needed in order to better adjust the Regulation to the needs of economic operators and customs administrations, as well as to consider legislative developments and developments regarding the deployment of the electronic systems established for the purposes of the UCC.

For information only

4) IT systems – state of play & planning

The main ongoing topic at EU level related to the UCC was the implementation of the different customs IT systems. It should be stressed again that IT developments will have a huge impact on businesses!!!

General overview:



See also the work program published in January 2020.

Details on the state of play of the IT systems/projects and related developments and planning which are particularly relevant for ship agents:

- Notice of Arrival-Presentation Notification-Temporary Storage (NA-PN-TS) - the specifications of the messages between traders and national customs administrations are provided as strong recommendation to the member states, but the exact specifications that must be applied by the traders are published by each national customs administrations
- UCC Proof of Union Status – see vision document dd. 10/9/2020 in attachment
- UCC Automated Export System (replacement ECS) and NCTS-5
- Import Control System 2.0. – “Dry run” is being organised in production environment for member states and economic operators involved the first releases of the project (postal carriers, express carriers, air cargo)

EU Customs Single Window – see presentation of European Commission during the ECASBA seminar <https://www.fonasba.com/wp-content/uploads/2020/02/SAADAUI-CUSTOMS-SINGLE-WINDOW.pdf>

According to the work program the legal proposal for a customs single window should be adopted in the fourth quarter of 2020.

See also connection with the EMSW with regard to ENS – see attachment.

For follow-up at the national level with customs authorities (NA-PN-TS).

5) PIF Directive and European Public Prosecutor's Office

In 2019 the Council and the European Parliament appointed Laura Codruța Kövesi to be the first European chief prosecutor.

On 27/07/2020 the Council appointed the European prosecutors of the European Public Prosecutor's Office: see <https://www.consilium.europa.eu/en/infographics/college-of-the-european-public-prosecutor-s-office-eppo/>

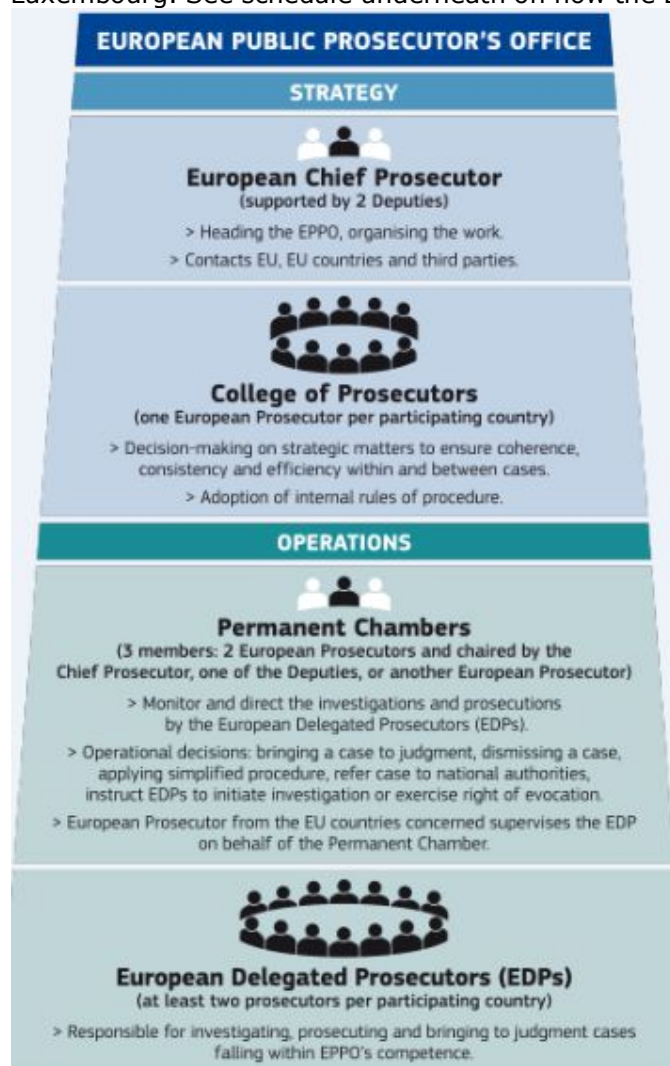
The prosecutors will supervise investigations and prosecutions and will constitute the EPPO College, together with the European Chief Prosecutor.

European prosecutors are appointed for a non-renewable term of six years. Each member state nominated the candidates for the position of European prosecutor.

The European Public Prosecutor's Office will be an independent body of the EU responsible for investigating, prosecuting and bringing to judgment crimes against the financial interests of the Union (e.g. fraud, corruption, cross-border VAT fraud above 10 million euros). In that respect the EPPO shall exercise the functions of prosecutor in the competent courts of the member states.

Crimes against the financial interests of the Union may include cases of fraud such as smuggling of cigarettes or other contraband goods in closed containers.

The EPPO is expected to start its operation at the end of 2020. It will be based in Luxembourg. See schedule underneath on how the EPPO is further organized.



Meanwhile the European Anti-Fraud Office (OLAF) revised its organisation chart on 16/06/2020. The new OLAF structure aims to allow for adequate prioritising of all activities, while adapting to the new anti-fraud landscape and to the arrival of the European Public Prosecutor's Office (EPPO).

For information only.

6) Liability of ship agents and carriers for smuggling in closed containers

CMA-CGM Turkey, CMA-CGM Belgium and CMA-CGM head office Marseille have been summoned by the Belgian customs in the case which was referred to in Miami. The total amount claimed by the customs is close to one billion euros. Problem was that cargo was not seized, and that consequently duties become due. Other problem is that there was fraudulent involvement of an CMA-CGM employee in Turkey.

To be followed up closely by ECASBA. See also action plan in this respect.
Members are invited to report on developments in their own country.

7) ECASBA action plan customs (presented Brussels seminar 2020)

Unfortunately, actions agreed upon during the 2020 Brussels seminar were only picked up very recently due to other more urgent priorities.

Following action points have now been initiated:

- Member surveys on AEO advantages, on article 124.7 UCC and cooperation agreements, and on "as agents only" /misdeclaration of cargo were drawn up, ready to be sent out → with this up-to-date information at hand we can schedule further steps / meetings with DG TAXUD (to prepare for meetings with DG Budget, OLAF...)
- the information pool on the website is being set up

Members are invited to answer the member surveys!!!*

* 124.7 survey issued 15.09, closed 29.09, AEO survey issued 01.10.20

8) Various

Mrs Lieselot Marinus, director shipping & Trade at ECSA will leave the ECSA secretariat and start working with the Port of Antwerp as EU policy advisor.

Mr Dominique Willems, Senior Manager Customs and Indirect Taxation, Digitalisation and IT at CLECAT will leave the CLECAT Secretariat as of October 2020

HB 01/10/2020