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HM Government - Border Delivery Group

HMG Day 1 No Deal (D1ND) RoRo Business Requirements Date: 09/08/2019

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We would prefer to leave the EU with a Deal, but the UK will be leaving the EU on the 31 October - whatever the circumstances. Detail on Brexit preparations are available at [gov.uk/euexit](https://www.gov.uk/euexit)

In the event of no deal, we will prioritise security and flow. This approach will allow trade to flow freely whilst Government works towards its longer term objectives of balancing compliance with flow.

The Roll-on Roll-off (RoRo) environment is key to UK-EU trade. Locations that support RoRo freight movements carry their own unique challenges including short crossing times, the onsite capacity required for physical intervention, and volume of freight flowing through the ports or tunnel. We will continue to work with business to help you meet compliance requirements, and there will be a number of easements in place for RoRo movements for the period following EU Exit, in order to give business more time to prepare for changes to EU-UK trade.

Any additional checks in this environment will be undertaken off line, away from the flow of traffic. If this is possible within the port or tunnel environment, the checks may be done there. However, where this is not possible additional checks are to be undertaken elsewhere away from the border.

The default position for RoRo is that all accompanied freight is free to board and disembark the ferries or the Le Shuttle trains as they do now, and only stop if they are required to by Border Force.

Any checks that are performed currently by Border Force (or other agencies), in the port or terminal environment, will continue as they do now.



This detailed document sets out the key operational requirements of HMG Departments' for the RoRo mode of transport, including:

- HM Revenue and Customs (HMRC) – customs, excise and VAT
- Department for Environment, Food and Rural Affairs (DEFRA) / Animal and Plant Health Agency (APHA) / Food Standards Agency (FSA)
- Home Office (HO) / Border Force (BF)
- Department for Transport (DfT) – licences, permits, insurance and cabotage
- Department for Business Energy and Industrial Strategy (BEIS) – product standards and conformity

This document recognises that technology driven solutions will not be in place for 31 October 2019 when the UK leaves the EU. Longer term, HMG will be engaging with business to develop these solutions.



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Starting an import

Pre-import - registration & administrative processes
– **these slides include:**

1. What an Economic Operator Registration and Identification (EORI) number is and why it is needed
2. Pre-notification of certain goods – e.g. agri-food, plants etc
3. Designation of UK border locations to import which categories of goods
4. Presentation and certification of which categories of goods
5. Role of a customs agent
6. Transitional simplified procedures for imports to the UK
7. Inbound interventions by UK Border Force

Registration - Economic Operator Registration and Identification (EORI) number – imports to the UK.

WHO NEEDS AN EORI NUMBER AND WHY?

- Importers / their representatives – To submit the relevant declaration to import goods using HMRC Systems – CHIEF and CDS
- Haulier / Haulage Company / their representative – Entry Summary Declarations (also known as Safety & Security Declarations) for imports coming into the UK will not be required for at least six months from 31st October 2019.
- Ferry Operator/ their representative – To submit Entry Summary Declarations in ICS for unaccompanied imports. (**will not be required for at least six months from 31 October 2019**).

An EORI number is needed to trade goods into (or out of) the UK and to apply to be authorised for customs simplifications. After the UK leaves the EU, UK businesses trading with the EU will need a UK EORI number to continue trading with the EU and make submissions via CHIEF and CDS.

Traders who import goods to the UK and export goods from the EU will need both a UK EORI and an EU EORI number. However, if a UK trader is not directly interacting with EU customs authorities; for example if they are using a haulier or customs agent export goods from the EU, then that trader will not need an EU EORI. In this instance, they would only require a UK EORI to move the goods through UK customs.

WHAT HAPPENS IF AN EORI NUMBER HAS NOT BEEN OBTAINED?

Traders or their representatives will be unable to import (or export) goods. Haulage companies, ferry operators or their representatives will be unable to submit Entry Summary Declarations

- **Can a EU EORI Number be used to submit Entry Summary Declarations in UK ICS.**
 - No, a UK EORI Number is required to submit Entry Summary Declarations in UK's ICS. (Requirement for at least six months from 31st October 2019)
- **Is a UK based business address required to obtain a UK EORI Number?**
 - No, a RoW trader can apply for a UK EORI , even if the business is not UK established to do so.
- **Does the Carrier / Trader need to register for a UK EORI number when using a representative / intermediary to submit declarations on their behalf?**
 - No, either the trader / carrier or their authorised representative must have a valid EORI number.
- **Can a business have both a EU and UK EORI Number?**
 - Yes but only in a D1ND situation. To trade goods with the EU, registration for an EU EORI will be required for where the goods first enter the EU.

WHERE TO FIND MORE INFORMATION?

Current information relating to the EORI process, including how to register if you are VAT registered and if you are not, can be found here:

<https://www.gov.uk/eori>

<https://www.gov.uk/guidance/get-a-uk-eori-number-to-trade-within-the-eu>

Inbound freight - Agri-food / Products of animal origin (POAO), high-risk food not of animal origin (FNAO), live animals

Requirements

1. EU high-risk food and feed, live animals, animal products, germplasm and animal by-products will be imported into the UK as they are now. Notifications will continue to be required for live animals and germplasm. Fish and fish products will require an accompanying catch certificate and will be subject to risk-based checks at ports. Risk-based checks for live animals, germplasm will take place at the final point of destination.
2. Live animals, products of animal origin (POAO), certain animal by-products and germplasm from non-EU countries will have to enter through a border inspection post for checks.
3. High risk food and feed not of animal origin from non-EU countries has to enter via a designated point of entry.
4. Live animals, germplasm and ABP that are subject to vet checks, from 3rd countries which travel through EU before arriving in UK, can enter the UK at any point of entry if they can demonstrate that vet checks have taken place at an EU BIP.
5. POAO and High Risk Food and Feed Not of Animal Origin (HRFNAO) will need to be notified on IPAFFS and checked at a UK BIP or designated points of entry (DPE). There is no BIP at Dover or Eurotunnel, there is no DPE at Eurotunnel. The DPE for the RoRo terminal at Dover is only approved for a restricted category of products. A list of DPEs is available at <https://www.food.gov.uk/business-guidance/port-designations>
6. Pre-notifications required from importers of high-risk food and feed products originating from the EU. Further guidance on how to pre-notify will be issued in due course.
7. Checks on international trade in endangered plant and animal species or products made from them.

WHEN?

- On 1st point of entry from the EU into the UK for transit goods i.e. at the BIP/DPE
- From early 2020, for pre-notifications of high risk food and feed from the EU

WHY DO THESE REQUIREMENTS NEED TO BE MET?

1. To maintain public health from risks originating from high-risk food and feed imports.
2. To allow DEFRA / FSA / APHA to undertake risk based controls on all high risk food and feed.
3. Imports of live animals, germplasm and ABPs may be checked at the premises of destination.
4. To ensure APHA and Port Health Authorities have sufficient guidance and facilities to conduct examinations on goods.
5. To prevent food fraud risk escalating and address sanitary and phytosanitary risks.

WHAT HAPPENS IF THESE REQUIREMENTS ARE NOT MET?

Non compliant products will be considered as illegal imports and will not be permitted to be placed on the UK market. Where detected, appropriate enforcement action will be taken.

HOW SHOULD/COULD THESE REQUIREMENTS BE MET?

1. Accurate and timely pre-notification via IPAFFs for 3rd country trade and via APHA for live animals and germinal products
2. An initial process for pre-notifications of EU high-risk food and feed will be implemented by the FSA from early 2020.
3. Port Health Authorities will have sufficient capacity and food inspectors to meet extra demand from transit goods
4. Certain goods will need to be re-routed whilst within the EU so as to arrive in a UK BIP or DPE suitable for the type of commodities entering the UK.
 - a list of all existing UK BIPs can be found here: https://ec.europa.eu/food/sites/food/files/animals/docs/bips_contact_unitedkingdom.pdf
 - a list of all existing UK DPEs can be found here: <https://www.food.gov.uk/business-guidance/port-designations>

WHERE TO FIND MORE INFORMATION - <https://www.gov.uk/guidance/importing-animals-animal-products-and-high-risk-food-and-feed-not-of-animal-origin-if-the-UK-leaves-the-EU-with-no-deal>
<https://www.gov.uk/food-safety-as-a-food-distributor> - <https://www.gov.uk/bringing-food-animals-plants-into-uk> - <https://www.gov.uk/government/publications/importing-high-risk-food-and-animal-feed-if-theres-no-brexit-deal--2>

Import Requirement

Importer or their appointed representative - pre-lodging an import Customs Declaration

WHO WILL DO THIS AND WHEN?

The Importer of the goods or their appointed representative must do this prior to the goods arriving at the point of departure.

WHY DOES A VALID CUSTOMS DECLARATION NEED TO BE PRE-LODGED?

It will be a **legal requirement** for Importers or their appointed representative to pre-lodge a customs declaration to enable the movement of goods from the EU into the UK if they are using a RoRo listed location. This should be done no earlier than 21 days prior to the goods arriving at the EU Port.

WHAT HAPPENS IF A VALID CUSTOMS DECLARATION IS NOT PRE-LODGED?

We expect customers to have made their declaration by the time of arriving at the port and being able to travel. We will support customers in understanding and complying with the requirements and will be proportionate and even-handed in our approach

HOW SHOULD A CUSTOMS DECLARATION BE PRE-LODGED?

There are three types of customs declarations which will allow the Importer to move goods into the UK:

- A **full Customs Declaration - To be pre-lodged in HMRC System** (CHIEF / CDS)
- A **Simplified Frontier Declaration - To be pre-lodged in HMRC System** (Transitional Simplified Procedures (TSP) registration or existing CFSP authorisation required)
- An **Entry in the Declarants Records (EIDR)** – This is a simpler method as it does not require the information to be submitted into a HMRC system at the time of import. Instead the Customs Declaration is made **within Trader's commercial records before the goods cross the border**. The information that needs to be recorded in commercial records is detailed in the **Transitional Simplified Procedure slide which follows this slide** (TSP - Standard goods procedure registration or an existing CFSP authorisation is required).

To make it easier to import goods from the EU through RoRo listed locations, declarations can be pre-lodged using an **Entry in the Declarants Records (EIDR)** or a **Simplified Frontier Declaration (SFD)**, this allows the Importer to defer giving a full customs declaration and to defer paying any duty. To facilitate this, we will allow:

- Registration to the TSP scheme. This will permit traders to **i) submit a SFD before crossing the border - TSP Controlled Goods Procedure, or ii) make an entry in their commercial records - TSP Standard Goods Procedure, to release goods to free circulation.** Both of these would be followed up with a supplementary declaration by the 4th working day of the following month with payment. If using TSP standard goods procedure you may opt to delay submission of the supplementary declaration **for 6 months from 31 October, it would be due by the 4th working day of May 2020 (which is 7 May).**
- Intermediaries to submit Simplified Frontier Declarations or supplementary declarations on behalf of traders using the trader's TSP registration under the rules of direct representation (where the liability is with the trader). Intermediaries are not permitted to register for TSP, so are unable to act as indirect representatives for TSP. This does not affect existing CFSP processes. The trader must have a duty deferment account if any duties or VAT are payable, and will need to provide a financial guarantee to cover monthly liabilities **by 30 April 2020.**

Please note that if a pre-lodged declaration hasn't been submitted, including the excise guarantee information provided for goods being imported for excise duty suspension arrangements, then the goods are liable to forfeiture.

SHARE MRN, ENTRY NUMBER OR EORI NUMBER WITH HAULAGE COMPANY / DRIVER

- The electronic pre-lodgement of a Simplified Frontier Declaration (SFD) or Full Customs Declaration creates a CDS **Movement Reference Number (MRN) or CHIEF Entry Number** which is required by the driver should they be asked by Border Force to provide proof of customs formalities.
- Where a trader makes an Entry in Declarants Record (EIDR), the **Trader's EORI Number** which is required by the driver should they be asked by Border Force to provide proof of customs formalities.

INCLUDE VEHICLE / TRACTOR OR TRAILER / CONTAINER REFERENCE ONTO CUSTOMS DECLARATION

A new data item for RoRo will be required on the declaration, this is a vehicle registration number or trailer/container number. This should be entered onto the customs declaration if known at the point of pre-lodgement. If it is not known at this point, the trader / their representative can enter "unknown". Details must be entered before the status of declaration is updated to show goods have arrived.

WHERE TO FIND MORE INFORMATION

<https://www.gov.uk/guidance/moving-goods-to-and-from-the-eu-through-roll-on-roll-off-locations-including-eurotunnel>

<https://www.gov.uk/guidance/import-declaration-completion-guide>

<https://www.gov.uk/government/collections/chief-user-guides-and-technical-specifications>

Import (customs) easements - Transitional Simplified Procedures (TSP)

HMRC has put in place transitional simplified procedures to make it easier to import goods from the EU through roll on roll off locations

TSP will give access to the Simplified Frontier Declaration and Entry in Declarants Records

Using TSP will reduce the amount of information you need to give in an import declaration when the goods are crossing the border. This will allow you to defer giving a full declaration and paying duties.

Type of Goods	Can a Full Customs Declaration be used?	Can TSP – Simplified Frontier Declaration be used?	Can TSP – EIDR be used?
TSP Controlled Goods	Yes	Yes	No
All other goods	Yes	Yes	Yes

Under transitional simplified procedures, there are two ways of declaring, depending on the types of goods you are importing.

CONTROLLED GOODS PROCEDURE

If the importer / declarant uses transitional simplified procedures they must follow the controlled goods process if importing goods listed in the “TSP Controlled goods” list (Link to guidance and full list of goods can be found below):

- Electronically submit a Simplified Frontier Declaration before you import the controlled goods into the UK into HMRC systems CHIEF / CDS
- Make sure that the correct licences and/or certificates for controlled goods have been obtained, declared and are available for inspection.
- Share the MRN or Entry Number with the Haulage Company / Driver, should they be asked to provide proof of customs formalities being completed by Border Force during their journey.
- Send a supplementary declaration by the fourth working day of the month following the arrival of the goods into the UK
- HMRC will take your direct debit in the month that the supplementary declaration is submitted, if you have duties or taxes to pay and have not imported goods under excise duty suspension arrangements.

STANDARD GOODS PROCEDURE

If you’re importing goods that are not on the transitional simplified procedures controlled goods list you’ll need to make a Customs declaration within your commercial records before the goods cross the border (also known as Entry in Declarants Record – EIDR). This is a simpler method as it does not require the information to be submitted into a HMRC system.

What information do I need to include within my commercial records?

- **a unique reference number for each consignment**
- **a description of the goods and the commodity code and quantity imported**
- **purchase and (if available) sales invoice numbers**
- **the customs value**
- **delivery details**
- **supplier emails**
- **serial numbers of any certificates or licences**

After you've imported the goods, you'll need to update your commercial records with the date and approximate time the goods arrived in the UK. You'll also need to send a supplementary declaration by the fourth working day of the month following the arrival of the goods into the UK. When using TSP standard goods procedure you may opt to delay submission of the supplementary declaration **for 6 months from 31 October, it would be due by the 4th working day of May 2020 (which is 7 May)**. HMRC will take your direct debit in the month that the supplementary declaration is submitted, if you have duties or taxes to pay.

WHERE TO FIND MORE INFORMATION?

Guidance on Transitional Simplified Procedures : <https://www.gov.uk/guidance/register-for-simplified-import-procedures-if-the-uk-leaves-the-eu-without-a-deal>

The full list of controlled goods for Transitional Simplified Procedures : <https://www.gov.uk/guidance/list-of-controlled-goods-for-transitional-simplified-procedures>

Inbound freight – controls over Plants and Plant Health

Requirements

1. For regulated plants/plant products from EU - Importers will pre-notify APHA (in England and Wales, or the relevant Devolved Administration) of the arrival of the regulated consignment using the PEACH system but the goods will not be held at the border
2. For regulated plants/plant products from EU - Remote documentary and identity checks carried out by plant health inspectors after the border. For non-regulated plants/plant products from the EU (fruit, veg, cut flowers) there will be no plant health controls
3. Consignments transiting from third countries, through the EU, to the UK;
 - EU will no longer be required to carry out checks at first point of entry, although if a consignment is entered for customs clearance, EU plant health checks will take place and commodity will become an EU good for biosecurity purposes
 - 3rd country goods arriving at RoRo ports will move inland for checks at authorised trade premises
 - Amendments to plant health IT systems to auto-clear goods through customs systems at RoRo ports, ensuring that consignments are not held at the border
4. Wood packaging material including pallets and crates must be ISPM15 compliant (treated and marked).

WHEN?

EU plants and plant products will continue to flow across the border without stopping for physical plant health checks. Checks on consignments transiting through EU from third countries and entering at RoRo ports, will take place at trade premises. Alternatively, the trader will select to enter at a non-RoRo DPE where plant health checks will take place at the border as they do currently

WHY DO THESE REQUIREMENTS NEED TO BE MET?

1. To fulfil statutory UK requirements and address phytosanitary risk.
2. To allow plants to enter UK with appropriate controls.

WHAT HAPPENS IF THESE REQUIREMENTS ARE NOT MET?

If no SPS certificate at the EU departure port, the consignments may be held/delayed/returned if statutory UK requirements are not met.

HOW SHOULD/COULD THESE REQUIREMENTS BE MET?

1. Timely application for phytosanitary certificates in the exporting member state
2. Timely pre-notification to APHA

WHERE TO FIND MORE INFORMATION

Plant Technical Notice - <https://www.gov.uk/guidance/importing-and-exporting-plants-and-plant-products-if-theres-no-withdrawal-deal>

Further information - <https://www.gov.uk/government/publications/plant-species-by-import-category> - <https://www.gov.uk/government/publications/plant-imports-additional-declarations-for-phytosanitary-certificates>

Inbound – Requirements for Endangered species regulated under CITES (Convention for International Trade in Endangered Species)

Requirements

1. Species that are listed under the CITES regulations and are being imported into the UK from the EU will require a CITES import permit or import notification, and may require an export permit, re-export certificate or certificate of origin. The exact process will depend on the annex which the species is listed in.
 - Annex A and B: imports to the UK from the EU would need an export permit (or re-export certificate) from the EU country of export, and an import permit from APHA.
 - Annex C: imports to the UK from the EU would need an export permit, re-export certificate or certificate of origin from the EU country of export and an import notification on entry to the UK.
 - Annex D: imports to the UK from the EU would need an import notification on entry to the UK.
2. The export permit (or re-export certificate) is wet stamped by a customs officer upon exit from the EU, and both the export and import permit/notification is wet stamped by a customs officer upon entry into the UK.
3. CITES specimens can only enter and leave the UK at designated CITES points of entry. For further information see <https://www.gov.uk/guidance/trading-cites-listed-species-through-uk-ports-and-airports-after-brexit>.
4. Dependent on the type of CITES specimen, further/additional requirements may be in place e.g. export health certificates for live animals etc. Please review the relevant section of this pack.

WHEN?

At point of exit from the EU and at first point of entry into the UK.

WHY DO THESE REQUIREMENTS NEED TO BE MET?

1. To fulfil our international obligations under CITES

WHAT HAPPENS IF THESE REQUIREMENTS ARE NOT MET?

If no valid CITES import permit and necessary export permit or certificate is presented at the UK point of entry, the goods will not be allowed to proceed and may be seized because it is an import requirement.

HOW SHOULD/COULD THESE REQUIREMENTS BE MET?

1. Timely application for CITES permit or import/export notification
2. Use designated CITES ports of entry and exit between the UK and the EU. See <https://www.gov.uk/guidance/trading-cites-listed-species-through-uk-ports-and-airports-after-brexit>

WHERE TO FIND MORE INFORMATION

CITES Technical Notice - <https://www.gov.uk/guidance/trading-and-moving-endangered-species-protected-by-cites-if-theres-no-withdrawal-deal>

UK CITES Points of Entry (in a no deal scenario) – <https://www.gov.uk/guidance/trading-cites-listed-species-through-uk-ports-and-airports-after-brexit>

EU CITES Points of Entry (current situation) - http://ec.europa.eu/environment/cites/pdf/list_points_of_entry.pdf

Inbound freight - Home Office - Border Force

Requirements

1. Facilities sufficient and appropriate to allow Border Force to conduct its immigration and customs controls, checks and examinations at points at entry to and exit from to the UK
2. Manage the border approval and authorisation processes as required by law including CEMA 1979
3. Consignment data to allow risk targeting

WHY DO THESE REQUIREMENTS NEED TO BE MET?

Border Force are underpinned by law, as the agency operating for wider government at the border and required to :

- Secure the border
- Protect UK from terrorism and other threats to UK security
- Enforce prohibitions and restrictions and fiscal irregularities through the seizure of for example, drugs, cash, tobacco products including cigarettes
- Recognise the importance of trade flow for the UK's prosperity

WHAT HAPPENS IF THESE REQUIREMENTS ARE NOT MET?

Border Force is committed to managing control processes in a way which will minimise delays or issues for the flow of trucks through RoRo ports.

Safety & Security: Any vehicle and consignment may be subject to checks at the border, as they currently are for security purposes, under an intelligence-led, risk-based approach. Such checks will continue.

Border Force will not be systematically stopping vehicles as they disembark to ensure they have completed the correct customs declaration.

No need to stop unless pulled out of the flow by Border Force at its selection points. As far as is possible regulatory and fiscal checks will be conducted at locations away from the port.

WHERE TO FIND MORE INFORMATION

<https://www.gov.uk/uk-border-control> - <https://www.gov.uk/airport-rights>



UK Border Force: Passport Controls

- Ensuring a frictionless border from day one will be a priority.
- EU nationals will continue to be able to enter the UK as now, using e-Passport gates when travelling on a biometric passport. EU nationals will also be able to enter the UK for short-term visits without a visa.
- Until 31 December 2020, EU citizens will be able to enter the UK by showing their valid national identity card for up to three months during which time they will be permitted to work, study or simply visit.
- In the event of no deal, and once free movement has ended, EU citizens who wish to stay longer than three months will need to apply to the Home Office for leave to remain within three months of arrival.
- EU nationals currently resident in the UK should register now for EU Settled Status to confirm their right of residence beyond 31st October. Those with 5 or more years residence will be granted permanent status immediately. Those with less than 5 years will be granted pre-settled status which can be converted to settled status once 5 years residence is completed.

RoRo Inbound freight – process maps

The user journeys illustrated on the following 3 slides represent a high level description of how the D1ND inbound freight processes will flow.

Slide 15 : RoRo freight through non-juxtaposed border locations

Slide 16 : RoRo freight through juxtaposed border locations - Calais/Dunkirk to Dover

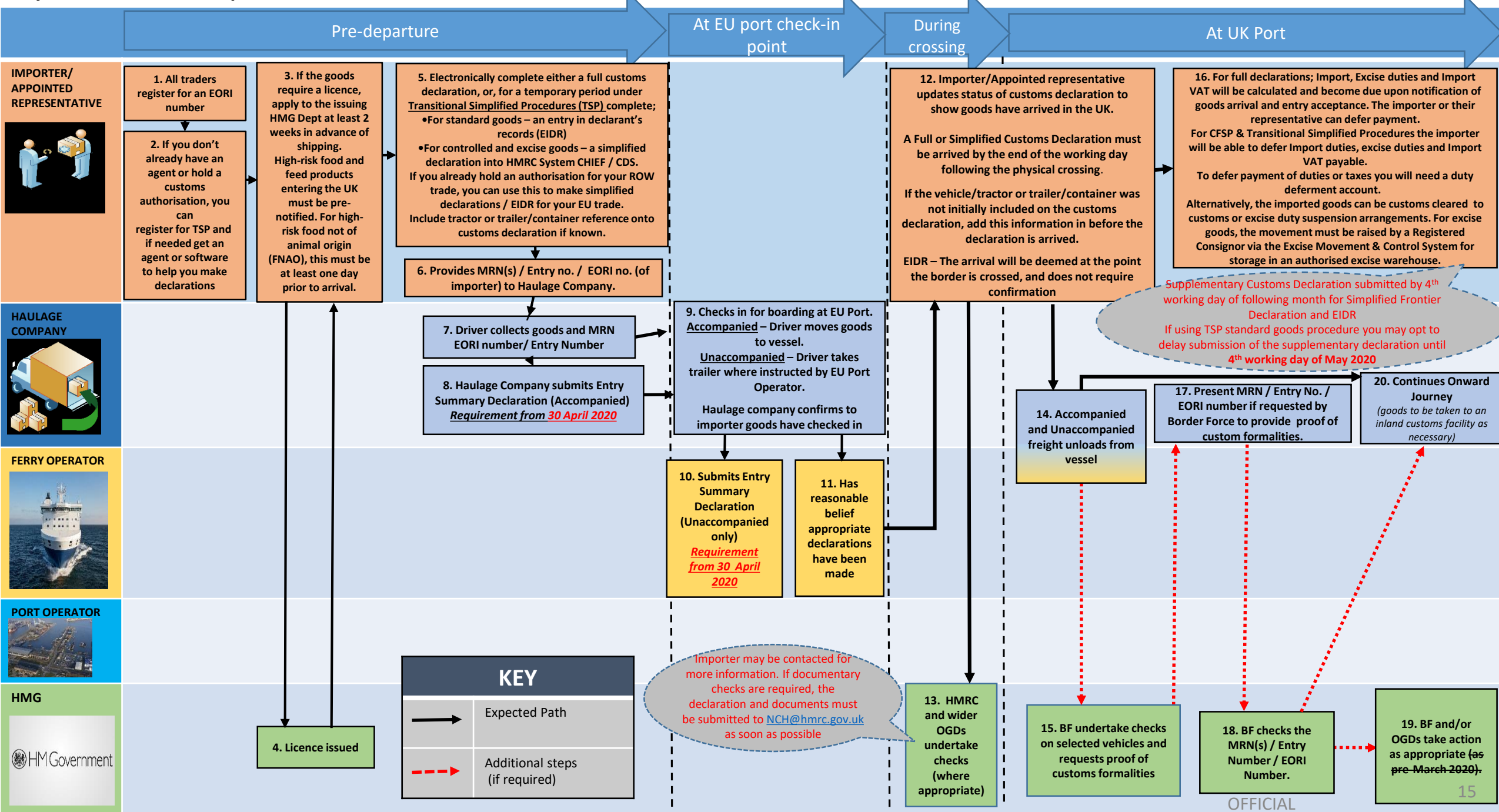
Slide 17 : Channel Tunnel freight through juxtaposed border locations - Coquelles to Cheriton/Folkestone

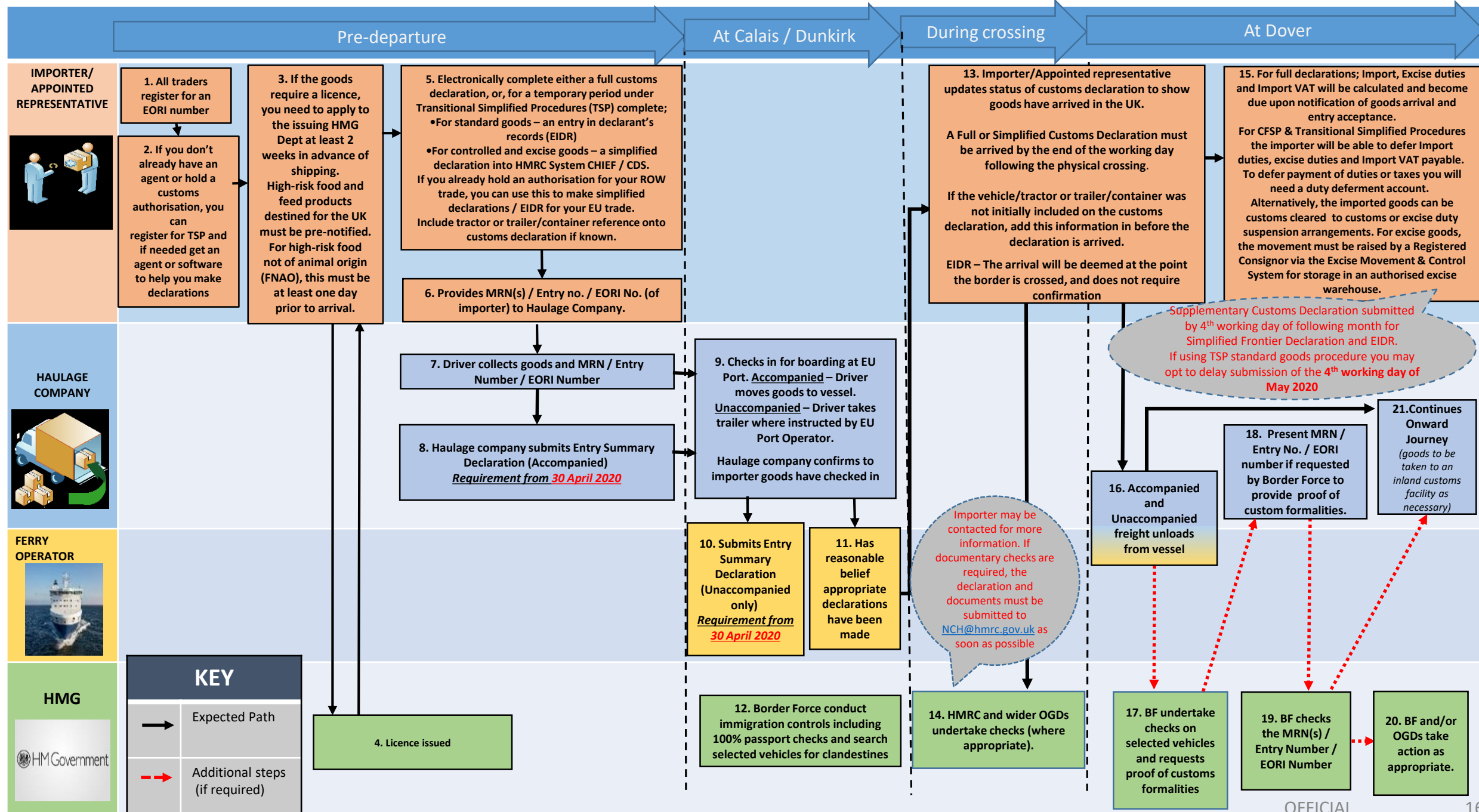
The subsequent pages outline in more detail how the process can be operated for Day 1 and beyond.

The Day 1 RoRo process is designed to enable goods to clear RoRo locations without disrupting flow. HMG does not require RoRo listed locations to provide additional temporary storage for Day 1, although the private sector may have commercial reasons for increasing their own temporary storage facilities. The volume of Border Force checks at RoRo locations will not materially change. Where Border Force stop a vehicle they will also seek evidence that customs processes have been complied with.

Entry Summary Declarations (also known as Safety & Security Declarations) for imports coming into the UK will not be required for at least six months from 31st October 2019

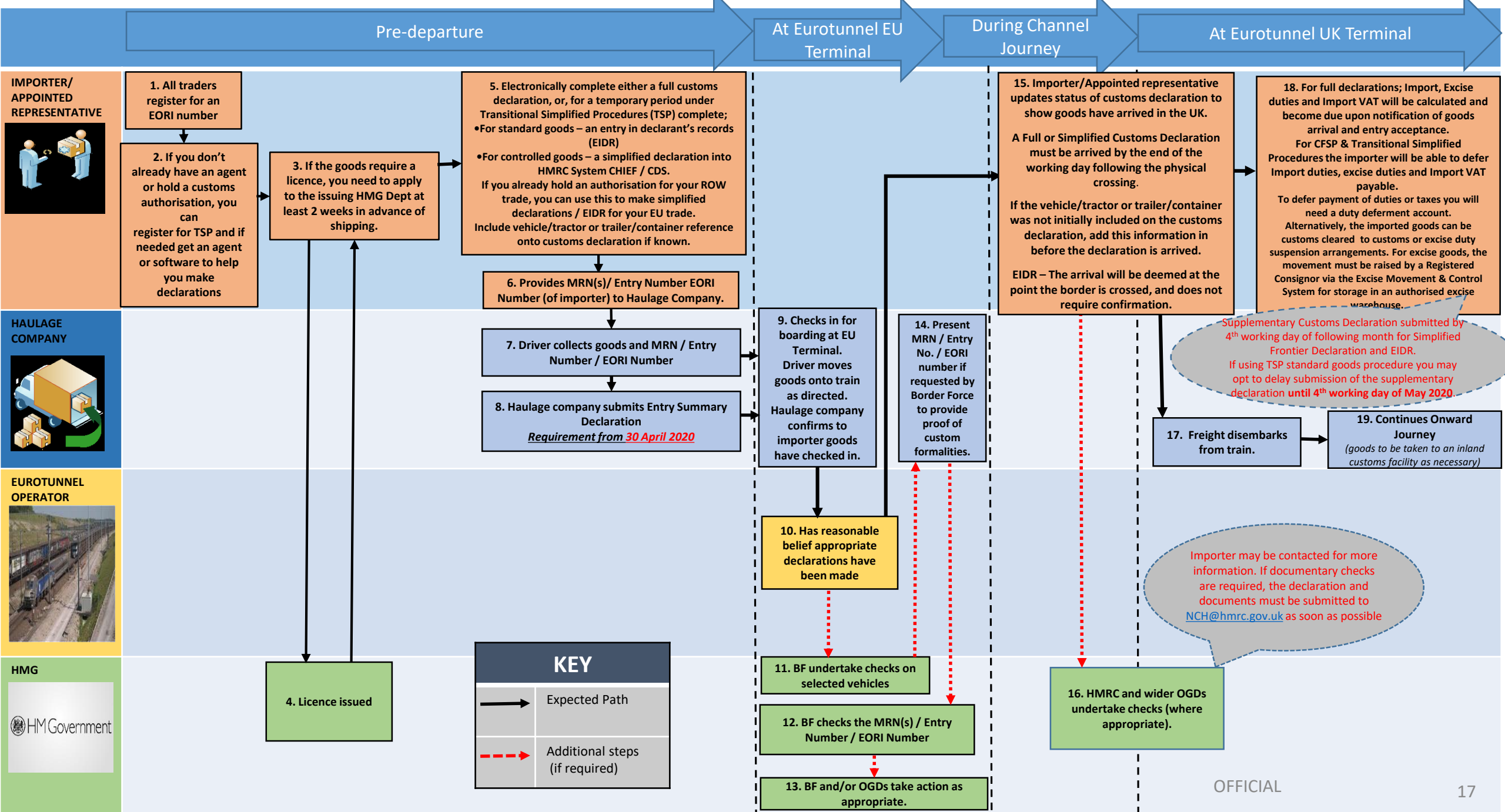
Day 1 No Deal - RoRo Imports to the UK





Day 1 No Deal - Inbound freight - Imports to the UK through juxtaposed controls – Coquelles to Folkestone

HMG vfinal





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Haulier & RoRo operator / carrier requirements – goods for import to the UK



What a Haulier should expect on Day 1 - inbound to RoRo locations in the UK

All inbound vehicles will continue to pass through UK RORO terminals, from the disembarkation ramp to the dock/terminal exit, as freely as they do now, with:

- No need to demonstrate **at the terminal** that a customs declaration has been made, or that any other documentation relating to goods (such as a health certificate) is in order;
- No need to demonstrate **at the terminal** that a haulier has the necessary permit (if one is needed) to use UK roads or that the driver has a valid licence;
- No need to stop unless pulled out of the flow (or offloaded) by Border Force or the Port Health Authority at its selection points. If pulled, evidence will need to be provided to demonstrate that appropriate customs declarations have been made.
- No change to the manner of Border Force operations at its selection points, with vehicles continuing to be directed out of the traffic flow into examination areas by non-verbal means;



Drivers hours and Certificate of Professional Competence

Drivers hours

The UK's Department for Transport will respond rapidly to urgent situations by temporarily relaxing the drivers' hours rules where it is in the public interest to do so.

The details, including the scope of the relaxation, are determined on a case-by-case basis following close engagement with affected industry sectors.

In the past this facility has been made use of during roads disruption caused by events such as adverse weather conditions and disruption on the road networks to cross-Channel traffic.

Driver Certificate of Professional Competence (CPC)

The EU has indicated that UK-issued CPC will not be recognised for employment in the EU.

Holders of a UK Driver CPC who are currently working for an EU company may want to exchange their UK CPC for an EU CPC before 31/10/2019.

Exchanging CPC in this way will have no effect on a driver's ability to work in the UK because the UK will continue to recognise EU-issued CPC.



Other transport documentation requirements

Transport documentation for EU hauliers will remain the same, with no new documents or processes.

The UK Government has confirmed it will:

- Continue with existing driver hour arrangements
- Recognise driver and transport manager Certificate of Professional Competence (CPC)
- Recognise EU issued driving licences
- Recognise EU Community licence – you will not need an ECMT permit to access the UK

Insurance

In the event of a no deal, a Green Card or other proof of Insurance will be required, as set out in UK legislation. If a driver has different policies for their trailer and vehicle they will be required to bring proof of insurance for each.

Cabotage

As the EU Regulation on maintaining basic connectivity has now been approved, the laws are in place to reciprocate the current rights for EU hauliers and bus operators after exit day, including on cabotage and cross-trade

Import Requirement

Haulier must carry evidence that a customs declaration has been pre-logged / made

WHO WILL DO THIS AND WHEN?

The driver of the vehicle moving the goods will need the trader / their representative to share evidence that a customs declaration has been made for the goods being carried.

WHY DOES THE DRIVER NEED TO CARRY PROOF THAT A CUSTOMS DECLARATION HAS BEEN MADE?

The driver may be stopped by Border Force and asked to provide evidence of customs formalities.

WHAT HAPPENS IF THE DRIVER IS ASKED TO PROVIDE EVIDENCE OF CUSTOMS FORMALITIES BY BORDER FORCE BUT IS UNABLE TO DO SO?

We expect customers to have made their declaration and shared the appropriate evidence with the Haulage Company before the goods are imported into the UK. We will support customers in understanding and complying with the requirements and will be proportionate and even-handed in our approach.

WHAT SHOULD THE DRIVER CARRY AS EVIDENCE THAT A CUSTOMS DECLARATION HAS BEEN SUBMITTED?

The trader / their representative will share the Movement Reference Number (MRN), Entry Number or EORI number with the Haulage Company or Driver as proof that a customs declaration has been made. The driver will need to carry evidence that customs formalities have been met for all goods being imported. This will mean a MRN, Entry number or EORI Number for each customs declaration submitted (or EIDR) including evidence such as alphanumeric format receipts for the goods being carried.

- The electronic pre-lodgement of a Simplified Frontier Declaration (SFD) or Full Customs Declaration creates a CDS ***Movement Reference Number (MRN) or CHIEF Entry Number*** which is required by the driver should they be asked by Border Force to provide proof of customs formalities.
- Where a trader / their representative makes an Entry in Declarants Record (EIDR), the ***Trader's EORI Number*** is required to be presented by the driver should they be asked by Border Force to provide proof of customs formalities.

WHERE TO FIND MORE INFORMATION

<https://www.gov.uk/guidance/moving-goods-to-and-from-the-eu-through-roll-on-roll-off-locations-including-eurotunnel>

Safety & Security declarations - Haulage company or Ferry Operator submits an Entry Summary Declaration

Entry Summary Declarations (also known as Safety & Security Declarations) for imports coming into the UK will **not** be required until **30 April 2020**

WHO WILL DO THIS AND WHEN?

Entry Summary Declarations (also known as Safety & Security Declarations) for imports coming into the UK will be a legal requirement after 30 April 2020.

This must be lodged **at least two hours before the goods are due to arrive in the UK**, (for Channel Tunnel, due to Juxtaposed controls this must be lodged at least one hour before arrival at the Eurotunnel EU terminal), by the

- Ferry Operator if goods are Unaccompanied
- Haulage company if goods are Accompanied

WHY DOES AN ENTRY SUMMARY DECLARATION NEED TO BE SUBMITTED?

If the UK has left the European Union it must continue to secure its borders effectively in keeping the country safe. It will be a **legal requirement** to submit an Entry Summary Declaration after 30 April 2020.

This legal obligation lies with the:

- Ferry Operator if goods are Unaccompanied
- Haulage company if goods are Accompanied

WHAT HAPPENS IF AN ENTRY SUMMARY DECLARATION IS NOT SUBMITTED?

We expect carriers or their representatives to have made their declaration by the time of arriving at the port and being able to travel. We will support carriers or their representatives in understanding and complying with the requirements and will be proportionate and even-handed in our approach.

HOW SHOULD AN ENTRY SUMMARY DECLARATION BE SUBMITTED?

- For **Accompanied** goods, the **Haulage Company must submit an Entry Summary Declaration**
- For **Unaccompanied** goods, the **Ferry Operator must submit an Entry Summary Declaration**

For **Unaccompanied** goods, as the declaration must be lodged two hours before arrival in the UK, the Ferry Operator may meet this requirement by:

- Ensuring there is sufficient time before permitting travel to allow the declaration to be made (i.e. providing a two hour gap before arrival in the UK)
- Delegating this activity to the Importer/their agent or the Haulage company. The Ferry Operator remains liable if the declaration has not been completed.

The haulier or ferry operator can pass the responsibility to submit Entry Summary declarations to a third party, for example, by using Terms and Conditions.

If responsibility is passed on to a third party the legal liability to ensure that a Entry Summary declaration is submitted remains with the haulier or ferry operator. However, the responsibility that the information provided is accurate and correct lies with whoever the declarant is, in this case, the third party.

HMRC does not require the haulier or ferry operator to keep evidence that a Entry Summary declaration has been submitted, this applies whether the haulier / ferry operator submits the declaration themselves or a third party submits on their behalf.

WHERE TO FIND MORE INFORMATION

<https://www.gov.uk/government/news/hmrc-outlines-phased-approach-for-entry-summary-declarations>

Ferry Operator / Eurotunnel confirms with Haulage company or driver that the relevant declarations have been made

WHO WILL DO THIS AND WHEN?

Prior to allowing the vehicle to board the ferry / train, the Ferry Operator / Eurotunnel must have a reasonable belief that the goods carried by the driver have associated pre-lodged customs declarations

And

- The Ferry Operator must complete an Entry Summary Declaration if the goods are Unaccompanied. **Entry Summary Declarations for imports coming into the UK will be required after 30 April 2020.**

WHY DOES A FERRY OPERATOR / EUROTUNNEL NEED TO CHECK CUSTOMS DECLARATIONS ARE IN PLACE?

It will be a **legal requirement** for the Ferry Operator / Eurotunnel to have a reasonable belief that a customs declaration has been pre-lodged

And

- It will be a **legal requirement** for the Ferry Operator to complete an Entry Summary Declaration if the goods are unaccompanied. The requirement for Entry Summary Declarations for imports coming into the UK will be phased in over 6 months following EU Exit.

WHAT HAPPENS IF EUROTUNNEL OR A FERRY COMPANY ARE ADVISED THAT THE RELEVANT DECLARATIONS ARE NOT IN PLACE?

All customers must declare that these have been completed before being allowed to complete the check-in and boarding process. The Ferry Operator / Eurotunnel can obtain reasonable belief that these have been completed through use of terms and conditions of booking.

HOW CAN THE FERRY OPERATOR / EUROTUNNEL CHECK A CUSTOMS DECLARATION HAS BEEN PRE-LODGED?

The Ferry operator / Eurotunnel will be required to have reasonable belief that goods being transported on their vessel / train have Customs declarations in place before the vehicle carrying them boards the vessel / train. The ferry operator / Eurotunnel could satisfy this requirement by putting this in their terms and conditions.

HOW DOES THE FERRY OPERATOR / EUROTUNNEL PROVIDE THE REQUIRED EVIDENCE TO HMRC?

A copy of the completed terms and conditions of booking can be used as evidence at the request of HMRC that reasonable belief has been secured.

WHERE TO FIND MORE INFORMATION

<https://www.gov.uk/guidance/moving-goods-to-and-from-the-eu-through-roll-on-roll-off-locations-including-eurotunnel>

Inbound freight – fluidity through the RoRo locations on disembarkation

All inbound vehicles will continue to pass through UK RORO terminals, from the disembarkation ramp to the dock/terminal exit, as freely as they do now, with:

- No need to demonstrate at the terminal that a customs declaration has been made, or that any other documentation relating to goods (such as a health certificate) is in order;
- No need to demonstrate at the terminal that a haulier has the necessary permit (if one is needed) to use UK roads or that the driver has a valid licence;
- No need to stop unless pulled out of the flow (or offloaded) by Border Force or the Port Health Authority at its selection points;
- No change to the manner of Border Force operations at its selection points, with vehicles continuing to be directed out of the traffic flow into examination areas by non-verbal means;

WHEN?

Not applicable.

WHY DO THESE REQUIREMENTS NEED TO BE MET?

Not applicable.

WHAT HAPPENS IF THESE REQUIREMENTS ARE NOT MET?

Not applicable.

HOW SHOULD/COULD THESE REQUIREMENTS BE MET

WHERE TO FIND MORE INFORMATION

www.gov.uk ([partnership pack](#))



HM Government

Ending an import - UK importer requirements

Import Requirement

Importer or their appointed representative confirms goods have arrived and are available for customs presentation

WHO WILL DO THIS AND WHEN?

The Importer or their appointed representative must update the status of the customs declaration to confirm the goods have arrived. This needs to be done by midnight of the next working day following crossing, although we recommend this is done as soon as possible.

Traders using EIDR are exempt from this step as arrival will be “deemed” when goods cross the frontier.

WHY IS CONFIRMATION OF THE ARRIVAL OF GOODS REQUIRED?

It is a requirement for the Importer or their appointed representative to provide an arrival notification showing the goods have now been imported into UK. This enables HMRC to have the information that the goods have arrived and it can update its data systems accordingly.

WHAT HAPPENS IF GOODS ARE NOT ARRIVED?

The goods will not have been legally presented to customs and will not be cleared.

HOW SHOULD THE GOODS BE ARRIVED?

A Full or Simplified Customs Declaration must be arrived by midnight of the next working day following the physical crossing.

The Haulage Company must communicate with the Importer or their appointed representative to confirm that the goods have arrived in the UK. This enables the Importer or their appointed representative to update the status of the pre-lodged customs declaration in HMRC systems to confirm the goods have arrived, this must be done by midnight of the next working day following crossing, although we recommend this is done as soon as possible.

Following the submission of the declaration, the Importer / their representative may be contacted for more information. If documentary checks are required, the declaration and documents must be submitted to NCH@hmrc.gov.uk as soon as possible.

For an EIDR Declaration – The arrival will be deemed at the point the border is crossed.

For full declarations; Import, Excise duties and Import VAT will be calculated and become due upon notification of goods arrival and entry acceptance. Traders can pay via Duty Deferment Scheme (DDS) or Flexible Accounting System (FAS). For imports not subject to special procedures, VAT registered traders can postpone import VAT as permitted by the customs procedure and account for it on their VAT return.

For Transitional Simplified Procedures you will be able to defer Import duties, excise duties and Import VAT payable. This will require a duty deferment account, and for a financial guarantee to be in place for any duties deferred. VAT registered traders can postpone import VAT and account for it on their VAT return.

WHERE TO FIND MORE INFORMATION

<https://www.gov.uk/guidance/moving-goods-to-and-from-the-eu-through-roll-on-roll-off-locations-including-eurotunnel>

<https://www.gov.uk/guidance/import-declaration-completion-guide>

<https://www.gov.uk/government/collections/chief-user-guides-and-technical-specifications>

Haulier – on disembarkation from the ferry / leaving Le Shuttle train

WHAT DOES THE IMPORTER / AGENT NEED TO DO AND WHEN?

The Importer or their appointed representative must update the status of the customs declaration to confirm the goods have arrived. This needs to be done by midnight of the next working day following crossing, although we recommend this is done as soon as possible.

Traders using Entry In Declarants Records (EIDR) are exempt from this step as arrival will be “deemed” when goods cross the frontier.

WHY IS CONFIRMATION OF THE ARRIVAL OF GOODS IMPORTANT?

It is a requirement for the Importer or their appointed representative to provide an arrival notification showing the goods have now been imported into UK. This enables HMRC to have the information that the goods have arrived and it can update its data systems accordingly.

WHAT HAPPENS IF GOODS ARE NOT ARRIVED IN HMRC’S SYSTEMS?

The goods will not have been legally presented to customs and will not be “cleared” in HMRCs systems, resulting in referral for compliance activity.

For all traffic travelling through a RoRo location, wherever it originates, the importer or agent must:

- Pre-lodge a customs declaration (full, simplified or TSP) before reaching the EU port of departure **and** ensure that they “arrive” that declaration by close of business the working day following the goods’ arrival in the UK (unless the TSP standard procedure is used).
- **The haulier will only be required to stop on arrival if directed by a Border Force operator, and this will be for security or anti-smuggling checks**
- **The haulier will not be required to report to an inland location for customs controls to be carried out, apart from the requirement for a CTC movement to be ended at an office of destination or authorised location, or if the goods are identified as from a high risk trader, when they may be directed to take the goods to an Inland Pre-Clearance site**

A CTC Transit Accompanying Document (TAD) can stand in place of a pre-lodged customs declaration and allow the goods to meet the pre-lodgement criteria

WHERE TO FIND MORE INFORMATION

<https://www.gov.uk/guidance/moving-goods-to-and-from-the-eu-through-roll-on-roll-off-locations-including-eurotunnel>

<https://www.gov.uk/guidance/import-declaration-completion-guide>

<https://www.gov.uk/government/collections/chief-user-guides-and-technical-specifications>



HM Government

Other regimes - Pets & horses – moving into the UK

Inbound - Pet travel Non-commercial movement of pets under the EU Pet Travel Scheme

Requirements

Minimum disruption for pet owners travelling to the UK

1. Pet travel to the UK will continue as at present in relation to health requirements (including requirement for tapeworm (*echinococcus multilocularis*) treatment for dogs travelling from countries not free from tapeworm)
2. Documentation
 - an EU pet passport (issued in the EU or in the UK prior to EU Exit)
 - the animal health certificate issued in the UK used to travel to the EU (which you can use up to 4 months after it was issued)
 - a UK pet health certificate (for travel into the UK only)
 - If Part 1 listed application is successful then new UK pet passports would be issued to UK citizens

WHEN?

Pet checks continue to occur at the point of exit from EU member states (rail / ferries) and animal reception centres (airports).

WHY DO THESE REQUIREMENTS NEED TO BE MET?

1. To minimise the risk of animal and human diseases from entering the UK.
2. To allow passengers travelling with healthy pets to enter the UK.

WHAT HAPPENS IF THESE REQUIREMENTS ARE NOT MET?

The pet will not be allowed to travel. They would either face quarantine until such time they meet conditions or return to home countries.

HOW SHOULD/COULD THESE REQUIREMENTS BE MET?

Pet owners to ensure they have fulfilled pet travel requirements (documents and health prep) before embarking on journey to UK.

WHERE TO FIND MORE INFORMATION

- Pet Travel Brexit Guidance - <https://www.gov.uk/guidance/pet-travel-to-europe-after-brexit>
- Further information - <https://www.gov.uk/take-pet-abroad> - <https://www.gov.uk/bring-your-pet-to-uk> - <https://www.gov.uk/government/publications/pet-travel-certificate-for-movement-of-dogs-cats-and-ferrets-from-third-countries>

Inbound - Equine Movements

Requirements

1. Documentation as currently:
 - All equine movements from Ireland – (existing) equine ID (passport) only (in line with principle of Tripartite Agreement)
 - High health status equidae from France - (existing) equine ID (passport) + commercial document (DOCOM) (in line with principle of Tripartite Agreement).
 - All other UK/EU origin equines travelling from the EU to the UK - (existing) equine ID (passport) + ITAHC (or UK Health Certificate if appropriate) for unregistered equines/veterinary attestation for registered.
2. All UK/EU origin equines will be able to enter UK by any permissible route (i.e. do not need to enter the UK via a Border Inspection Post).

WHEN?

Proposed to be at check-in at the point of exit from EU member state.

WHY DO THESE REQUIREMENTS NEED TO BE MET?

1. To maintain a robust national equine health and traceability regime.
2. To allow equines to enter the UK from the EU.

WHAT HAPPENS IF THESE REQUIREMENTS ARE NOT MET?

Equine will be quarantined until paper work provided.

HOW SHOULD/COULD THESE REQUIREMENTS BE MET?

Ensure relevant veterinary procedures undertaken beforehand and correct documentation is prepared.

WHERE TO FIND MORE INFORMATION

Resources - <https://www.gov.uk/horse-passport/import-or-export-a-horse-or-related-animal> - <https://www.gov.uk/guidance/moving-live-animals-or-animal-products-as-part-of-eu-trade#moving-horses-and-ponies>



HM Government

Product Conformity, Safety and Standards

Inbound freight – placing imported goods on the UK markets

Product Conformity, Safety & Standards (BEIS) – NEW APPROACH GOODS

Requirements

UK will directly recognise conformity assessment carried out by EU Notified Bodies for a limited period of time

- If you are using a UK based Notified Body (which will be called a UK Approved Body after exit) and continue to do so after exit day, you will need to use the new UKCA marking to indicate your product complies with UK regulations and can only be placed on the UK market.
- If you are placing goods on the UK market, you can continue using any existing authorised representative based in the UK, EU, EEA or Switzerland and Turkey and they will be recognised by the UK
- If you are currently a UK distributor, you will need to confirm whether you or your supplier will become an “importer”.
- A new UK Product Safety database will replace use of EU databases Rapex and ICSMS. A new UK database of UK Approved Bodies will be made available from the date we exit the EU.

WHEN?

For 31st October 2019

FOR A TIME LIMITED PERIOD

BEIS will consult with Businesses before making changes to these arrangements.

Why do these requirements need to be met?

- If you are becoming an ‘importer’, you will need to ensure you understand your legal obligations, as they are increased compared to those of a distributor.
- Conformity with requirements of ‘New Approach’ legislation can continue to be demonstrated by use of the CE marking for a limited period of time.
- The Government will consult and give businesses notice before this period ends

WHAT HAPPENS IF THESE REQUIREMENTS ARE NOT MET?

Goods may be required to be destroyed, amended (prior to release) or rejected AND re-exported

HOW SHOULD/COULD THESE REQUIREMENTS BE MET?

1. EU-based authorised representatives who received their mandate pre-exit day will continue to be recognised in UK.
2. If you need to appoint a new authorised representative to place your goods on the UK market after exit, the new authorised representative will need to be based in the UK.
3. Label goods with your company’s details, including company name and address. For 18 months after the UK leaves the EU, you can provide these details on the accompanying documentation rather than on the product itself.

WHERE TO FIND MORE INFORMATION

<https://www.gov.uk/government/collections/product-safety> - <https://www.gov.uk/guidance/product-safety-for-manufacturers> - <https://www.gov.uk/government/news/design-for-new-product-safety-marking> - <https://www.gov.uk/government/publications/uk-product-safety-and-metrology-guidance-in-a-no-deal-scenario>



Arrangements for other goods



The UK will have its own REACH regime post exit for chemicals manufactured in or exported to the UK.



EC type-approvals no longer automatically accepted for motor vehicles on the UK market – the UK Vehicle Certification Agency (VCA) will issue provisional UK type approvals.



Medicines with a 'centralised' authorisation will be given a UK authorisation.



In various areas (cosmetics, chemicals, medicines) - companies may need to appoint new UK representatives.



Exact arrangements will depend on specific goods – lots of guidance available on GOV.UK.



Non-harmonised goods



Products subject to national rather than EU-wide rules can sometimes be sold freely across the EU by virtue of the 'mutual recognition principle'.



UK will no longer be within scope of the mutual recognition principle after Exit.



April 2020: updated 'Mutual Recognition Regulation' will come into force in the EU but will not apply to UK.



If you export these goods to the UK you must check they meet UK national requirements.



Automotive manufacturers: how things work today



Safety and environmental standards for vehicle and component manufacturer type-approvals are set in framework regulations on ECWVTA.



UK Vehicle Certification Agency (VCA) issues EU-recognised type-approvals, and acts as a technical service for compliance testing.



The UK is an individual contracting member to the UN-ECE, and continues to recognise UN-ECE approvals for vehicle systems and components.



Automotive: checklist of actions for selling into the UK



Motor vehicles to be placed on the UK market will need to convert their existing EC type-approvals to UK type-approval by applying to VCA for a provisional UK type-approval.



New vehicle approvals will require VCA-issued UK type-approval after exit day (subject to new legislation which will come into force in Autumn 2019).



For manufacturers with valid EC type-approval post exit: duplicate testing is not required, but manufacturers will need to supply documentary evidence to prove compliance.



Read the detailed guidance on [gov.uk](https://www.gov.uk).



Other issues – travel, data transfers and geo-blocking



EU/EEA/Swiss citizens will still be able to enter the UK for up to 3 months at a time, to work, visit or study, without requiring a visa.



EEA based businesses can transfer personal data to the UK in 'No Deal' if 'appropriate safeguards' under GDPR are used (such as standard contractual clauses).



As the geo-blocking regulation will no longer apply, traders from UK, EU and 3rd countries can offer different terms to UK customers compared to EU customers.



HM Government

Starting an export

Pre-export – pre-notification and other administrative processes
– **these slides include:**

1. Economic Operator Registration and Identification (EORI) number and why it is needed
2. Pre-notification of certain goods – e.g. agri-food, plants etc
3. Designation of UK RoRo border locations to export which categories of goods
4. Presentation and certification of which categories of goods
5. Role of a customs agent
6. Outbound interventions by UK Border Force

Registration - Economic Operator Registration and Identification (EORI) number – exports from the UK

WHO NEEDS AN EORI NUMBER AND WHY?

- Exporters / their representatives – To submit the relevant declaration to export goods using HMRC Systems – CHIEF and CDS. This is also a merged safety & security declaration, so no need to submit a separate declaration (like imports)

An EORI number is needed to trade goods (in and) out of the UK and to apply to be authorised for customs simplifications. After the UK leaves the EU, UK businesses trading with the EU will need a UK EORI number to continue trading with the EU and make submissions via CHIEF and CDS.

Traders who export goods from the UK and import goods to the EU will need both a UK EORI and an EU EORI number. However, if a UK trader is not directly interacting with EU customs authorities; for example if they are using a haulier or customs agent to import goods to the EU, then that trader will not need an EU EORI. In this instance, they would only require a UK EORI to move the goods through UK customs.

WHAT HAPPENS IF AN EORI NUMBER HAS NOT BEEN OBTAINED?

Traders or their representatives will be unable to export goods.

- **Is a UK based business address required to obtain a UK EORI Number?**
 - No, a RoW trader can apply for a UK EORI , even if the business is not UK established to do so.
- **Does the Carrier / Trader need to register for a UK EORI number when using a representative / intermediary to submit declarations on their behalf?**
 - No, either the trader / carrier or their authorised representative must have a valid EORI number.
- **Can a business have both a EU and UK EORI Number?**
 - Yes but only in a D1ND situation. To trade goods with the EU, registration for an EU EORI will be required for where the goods first enter the EU.

WHERE TO FIND MORE INFORMATION?

Current information relating to the EORI process, including how to register if you are VAT registered and if you are not, can be found here:

<https://www.gov.uk/eori>

<https://www.gov.uk/guidance/get-a-uk-eori-number-to-trade-within-the-eu>

Exporter or their appointed representative submits an Export Declaration

WHO WILL DO THIS AND WHEN?

The Exporter of the goods or their appointed representative must do this to begin the export process.

WHY DOES AN EXPORT DECLARATION NEED TO BE SUBMITTED?

It will be a **legal requirement** that a combined Export and Exit Summary Declaration is submitted, without this Permission to Progress (P2P) cannot be given by HMRC. An Exit Summary Declaration is also known as a Safety and Security Declaration.

WHAT HAPPENS IF AN EXPORT DECLARATION IS NOT SUBMITTED?

Goods not covered by a customs export declaration against which Permission to Progress (P2P) has been granted, should not proceed to the UK port of export.

HOW SHOULD AN EXPORT CUSTOMS DECLARATION BE SUBMITTED?

This should be submitted using the [combined Export and Exit Summary Declaration](#). A new data item for RoRo will be required on the Declaration, this is:

- a **vehicle identifier**, either the registration number (for accompanied RoRo) **or**
- a **trailer/container number** (for unaccompanied RoRo)

Once the declaration has been submitted and validated. The declaration will be processed with a number of possible outcomes, these may be referred to as 'routes';

- Route 6 - P2P will be granted
- Route 1 - Prompt for documents to be provided, these should be submitted as soon as possible by the Exporter or their appointed Representative to NCH@hmrc.gov.uk.
- Route 2 - P2P is not granted after the Export Customs Declaration has been submitted. The Exporter will need to ensure that the driver takes the goods to a DEP or authorised premises, to enable appropriate checks to be made and P2P granted.

Where HMRC has indicated that goods must be made available for examination, you will generally be able to arrange for this to take place at one of the locations listed below. However, HMRC may also require that the goods are made available at a specific location. (More information can be found at the link below)

- a) A designated Customs office, as listed in appendices 16A to B, D to H and J to L of the CDS tariff CDS Appendices 16 dated 7 January 2019;
- b) A premises that HMRC have approved for the examination of goods in accordance with regulation 40.

WHERE TO FIND MORE INFORMATION

<https://www.gov.uk/guidance/moving-goods-to-and-from-the-eu-through-roll-on-roll-off-locations-including-eurotunnel>

<https://www.gov.uk/government/collections/chief-user-guides-and-technical-specifications>

<https://www.gov.uk/government/publications/the-export-best-practice-guide>

<https://www.gov.uk/government/publications/goods-location-codes-for-data-element-523-of-cds>

Excise goods - exporter or their representative requires full departure of excise duty suspended goods

WHO WILL DO THIS AND WHEN?

The Exporter or their appointed representative is responsible for ensuring a full departure message is provided for excise duty suspended goods.

WHY IS A FULL DEPARTURE MESSAGE REQUIRED?

HMRC require confirmation that excise duty suspended goods have exited, so that the export formalities are completed and they can account for any duty refund or discharge any liability.

WHAT HAPPENS IF A MANUAL DEPARTURE MESSAGE IS NOT REQUESTED?

Exporters will not be able to correctly account for any duty refund or discharge any liability for excise duty suspended goods.

HOW DOES THE EXPORTER GET A FULL DEPARTURE MESSAGE?

If you're exporting excise duty suspended goods, you must give HMRC a full departure message so that we can complete the export. You can do this by either:

- Submitting online forms to HMRC along with evidence of export
- Arranging for an appropriate third party intermediary to update HMRC IT systems

If you are exporting UK excise duty paid goods, then to be eligible for a refund of that UK duty you must satisfy the conditions of drawback published in HMRC Notice 207, which includes the requirement of a departure message.

WHERE TO FIND MORE INFORMATION:

<https://www.gov.uk/guidance/moving-goods-to-and-from-the-eu-through-roll-on-roll-off-locations-including-eurotunnel>

<https://www.gov.uk/government/collections/chief-user-guides-and-technical-specifications>

<https://www.gov.uk/government/publications/the-export-best-practice-guide>

<https://www.gov.uk/government/publications/import-and-export-notification-of-exit-of-goods-c1602-departure>

Exports – Agri-food, products of animal origin (POAO), live animals, germplasm and animal by-products, and high-risk food not of animal origin (HRFNAO)

Requirements

1. Live animals, germplasm, certain animal by-products, and products of animal origin (POAO) will need to enter the EU via BIPs and be accompanied by an export health certificate.
2. Most food not of animal products from the UK will be able to enter the EU through any entry point as it is not deemed 'high risk' by the EU. However, some FNAO products are listed as regulated plant and plant products and will need to be accompanied by phytosanitary certificates and may be checked upon entry into the EU. (See slide on plant and plant health)
3. Fish and fish products exported to the EU will need a catch certificate and an export health certificate, and need to enter via a border inspection post. However, to land fish directly into EU, pre-notifications (72 hours for frozen food, 4 hours for fresh fish) are required and the catch needs to enter via a designated EU port.

WHEN?

Prior to goods entering the EU
Pre-notifications need to be made to the BIP (24 hours before arrival for animals and before unloading for products).

WHY DO THESE REQUIREMENTS NEED TO BE MET?

1. To ensure live animals and goods are compliant with EU regulations
2. To allow DEFRA/FSA/APHA to maintain exit controls on required goods.

WHAT HAPPENS IF THESE REQUIREMENTS ARE NOT MET?

The goods may be subject of refusal of carriage by the carrier, not permitted to enter the EU, may be re-exported to the UK or result in destruction of the consignment.

HOW SHOULD/COULD THESE REQUIREMENTS BE MET?

1. Good advance communication is required for outbound movements for CHIEF/CDS to borders / and EU BIPs
2. Apply to APHA for an EHC to ensure your product can meet the requirements of the certificate
3. Engage a certifier who will sign your certificate and ensure your consignment is compliant and will meet the requirements defined by the EU

WHERE TO FIND MORE INFORMATION

<https://www.gov.uk/guidance/exporting-animals-animal-products-fish-and-fishery-products-if-the-uk-leaves-the-eu-with-no-deal>

<https://www.gov.uk/guidance/export-food-and-agricultural-products-special-rules> and <https://www.gov.uk/government/collections/food-and-drink-sector-export-help>

<https://www.gov.uk/guidance/exporting-and-importing-fish-if-theres-no-brexite-deal>

Outbound freight - Plant and plant health

Requirements

1. Regulated plant and plant products exported to the EU will need to be accompanied by phytosanitary certificates and may be checked upon entry into the EU. There are no plant health controls at the departing UK border for exports, phytosanitary certificates are issued at the business premises.
2. Pre-notification may be required by the importing EU member state.
3. Wood packaging material including pallets and crates must be ISPM15 compliant (treated and marked). These products may be subject to official checks either upon entry to the EU or after entry.
4. Plants and plant products that fall under endangered species regulations (CITES) have further requirements. Further information can be found in the link below.

WHEN?

Phytosanitary Certification needs to be acquired before leaving the UK. Pre-notifications may be required before arriving at EU member state. Please review requirements of the country of destination

WHY DO THESE REQUIREMENTS NEED TO BE MET?

1. To satisfy EU regulations and allow the movement plant and plant products into the EU.
2. To ensure APHA have inspected and issued the phytosanitary certificate as the authorised plant health authority (SASA in Scotland, DAERA in NI)

WHAT HAPPENS IF THESE REQUIREMENTS ARE NOT MET?

Plant and plant products may not be able to enter the EU, may be returned to the UK or destroyed

HOW SHOULD/COULD THESE REQUIREMENTS BE MET?

Timely application for phytosanitary certificates in UK and ensure the pre-notification of arrival to country of destination where required.

WHERE TO FIND MORE INFORMATION

Plants Technical Notice -Plants Technical Notice – <https://www.gov.uk/guidance/importing-and-exporting-plants-and-plant-products-if-theres-no-withdrawal-deal>
CITES Technical Notice - <https://www.gov.uk/government/publications/trading-and-moving-endangered-species-protected-by-cites-if-theres-no-brexid-deal/trading-and-moving-endangered-species-protected-by-cites-if-theres-no-brexid-deal>

Outbound – Endangered species regulated under CITES

Requirements

1. Species that are listed under the CITES regulations and are being exported from the UK to the EU may require a CITES export permit or re-export certificate. The exact process would depend on the annex which the species is listed.
 - Annex A: exports from the UK to the EU would need an export permit (or re-export certificate) from APHA and an import permit from the EU country of destination.
 - Annex B: exports from the UK to the EU would need an export permit (or re-export certificate) from APHA
 - Annex C: exports from the UK to the EU would need an export permit (or re-export certificate) from APHA
 - Annex D: no documents required
 - This licence is wet stamped by a Border Force officer at the point of exit from the UK and by an appropriate official at the point of entry into the EU.
2. CITES specimens that are listed under the CITES regulations can only leave (and enter) the UK at designated CITES points of entry. For further information see <https://www.gov.uk/guidance/trading-cites-listed-species-through-uk-ports-and-airports-after-brexit>
3. Dependent on the type of CITES specimen, further and additional requirements may be in place e.g. export health certificates for live animals etc.. Please review the relevant section of

this pack.
WHEN?
At the point of exit from the UK and the point of entry into the EU.

WHY DO THESE REQUIREMENTS NEED TO BE MET?

To fulfil our international obligations under CITES.

WHAT HAPPENS IF THESE REQUIREMENTS ARE NOT MET?

If no valid CITES permit certificate or notification is made prior to the UK departure, the goods will not be allowed to board the vessel or train and may be seized because it is an export requirement.

HOW SHOULD/COULD THESE REQUIREMENTS BE MET?

1. Timely application for CITES permit or import/export notification
2. Use designated CITES ports of entry and exit between the UK and the EU. See <https://www.gov.uk/guidance/trading-cites-listed-species-through-uk-ports-and-airports-after-brexit>

WHERE TO FIND MORE INFORMATION

CITES Technical Notice - <https://www.gov.uk/guidance/trading-and-moving-endangered-species-protected-by-cites-if-theres-no-withdrawal-deal>

UK CITES Points of Entry (in a no deal scenario) – <https://www.gov.uk/guidance/trading-cites-listed-species-through-uk-ports-and-airports-after-brexit>

EU CITES Points of Entry (current situation) - http://ec.europa.eu/environment/cites/pdf/list_points_of_entry.pdf



HM Government

Haulier & RoRo operator / carrier requirements – goods for export from the UK



What a Haulier should expect on Day 1 - outbound via a RoRo locations from the UK

All outbound vehicles will continue to pass through RoRo terminals, from the dock/terminal entrance to the departure lanes, as they do now, with the additional requirement to:

- Provide evidence – at UK check-in - of a transit accompanying document i.e. the movement reference number) **or**
- Provide evidence – at UK check-in - the import & safety and security declaration for the country to which the goods are being exported i.e. the movement reference number **or**
- Self declare that the vehicle is empty

There will be no examination of vehicles in embarkation lanes for border control purposes other than what happens now, except in an emergency.

RoRo outbound freight – process maps

The user journeys illustrated on the following 3 slides represent a high level description of how the D1ND outbound freight processes will flow

Slide 49 : RoRo freight through non-juxtaposed controlled locations

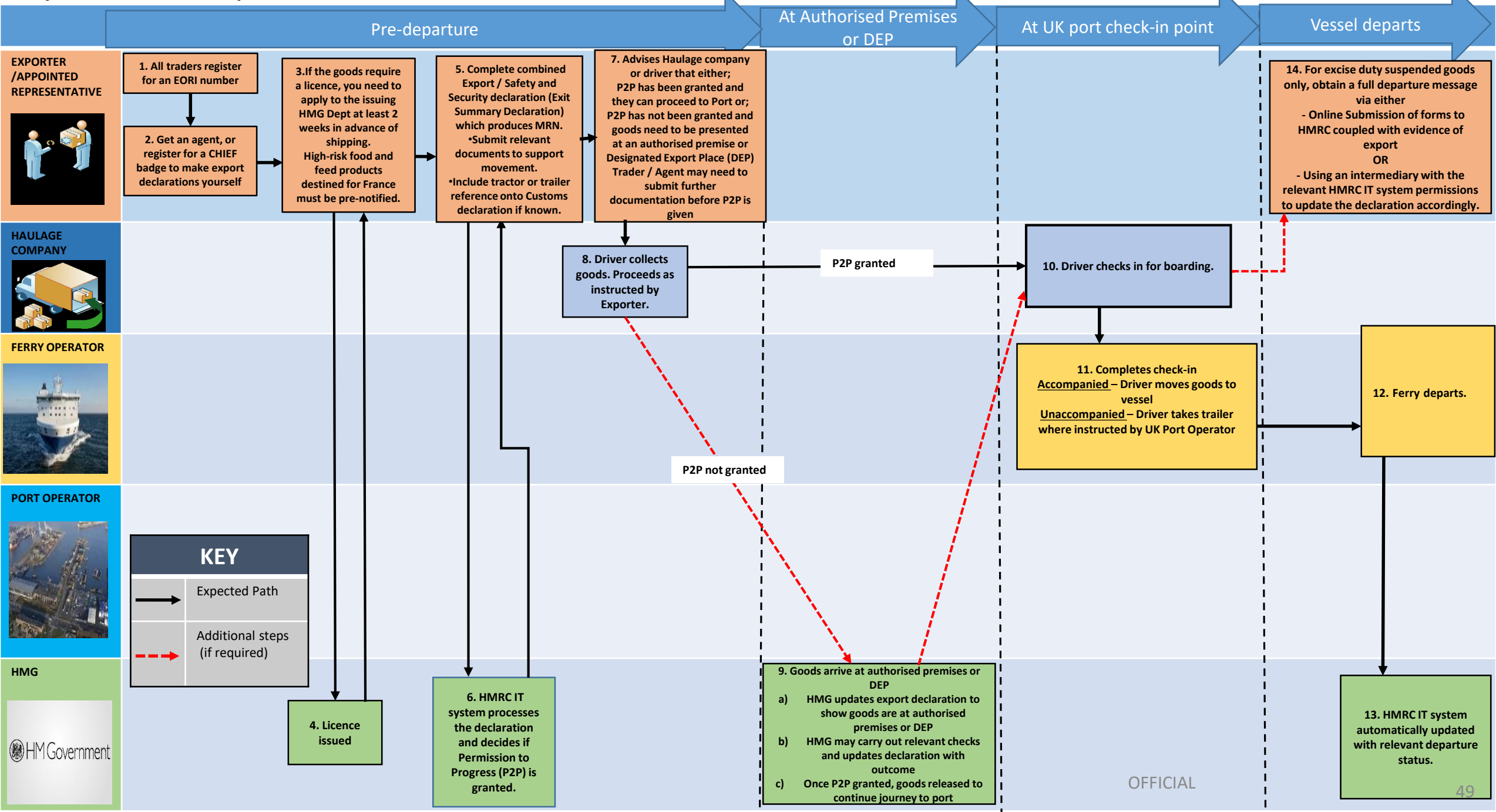
Slide 50 : RoRo freight through juxtaposed border locations – Dover to Calais/Dunkirk

Slide 51 : RoRo freight through juxtaposed border locations – Cheriton/Folkestone to Coquelles

The subsequent pages outline in more detail how this can be operated on Day 1

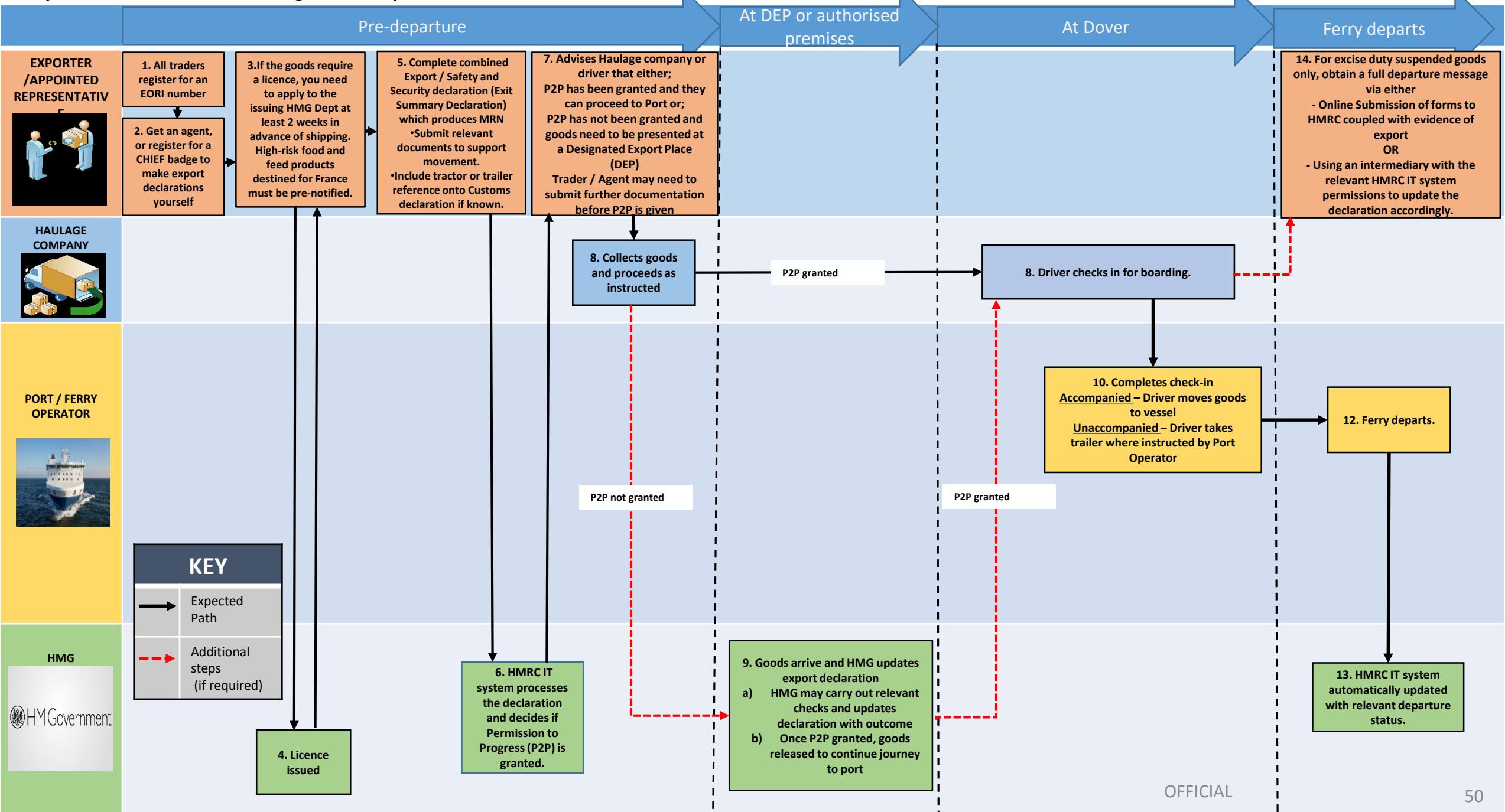
Day 1 No Deal - RoRo Exports

HMG vfinal



Day 1 No Deal - Outbound freight – Juxtaposed controls - Dover to Calais/Dunkirk

HMG vfinal



Pre-departure

At DEP or authorised premises

At Dover

Ferry departs

EXPORTER / APPOINTED REPRESENTATIVE

1. All traders register for an EORI number

2. Get an agent, or register for a CHIEF badge to make export declarations yourself

3. If the goods require a licence, you need to apply to the issuing HMG Dept at least 2 weeks in advance of shipping. High-risk food and feed products destined for France must be pre-notified.

5. Complete combined Export / Safety and Security declaration (Exit Summary Declaration) which produces MRN

- Submit relevant documents to support movement.
- Include tractor or trailer reference onto Customs declaration if known.

7. Advises Haulage company or driver that either; P2P has been granted and they can proceed to Port or; P2P has not been granted and goods need to be presented at a Designated Export Place (DEP)

Trader / Agent may need to submit further documentation before P2P is given

HAULAGE COMPANY

8. Collects goods and proceeds as instructed

8. Driver checks in for boarding.

PORT / FERRY OPERATOR

10. Completes check-in

Accompanied – Driver moves goods to vessel

Unaccompanied – Driver takes trailer where instructed by Port Operator

12. Ferry departs.

KEY

	Expected Path
	Additional steps (if required)

4. Licence issued

6. HMRC IT system processes the declaration and decides if Permission to Progress (P2P) is granted.

9. Goods arrive and HMG updates export declaration

- HMG may carry out relevant checks and updates declaration with outcome
- Once P2P granted, goods released to continue journey to port

13. HMRC IT system automatically updated with relevant departure status.

14. For excise duty suspended goods only, obtain a full departure message via either

- Online Submission of forms to HMRC coupled with evidence of export
- OR
- Using an intermediary with the relevant HMRC IT system permissions to update the declaration accordingly.

P2P granted

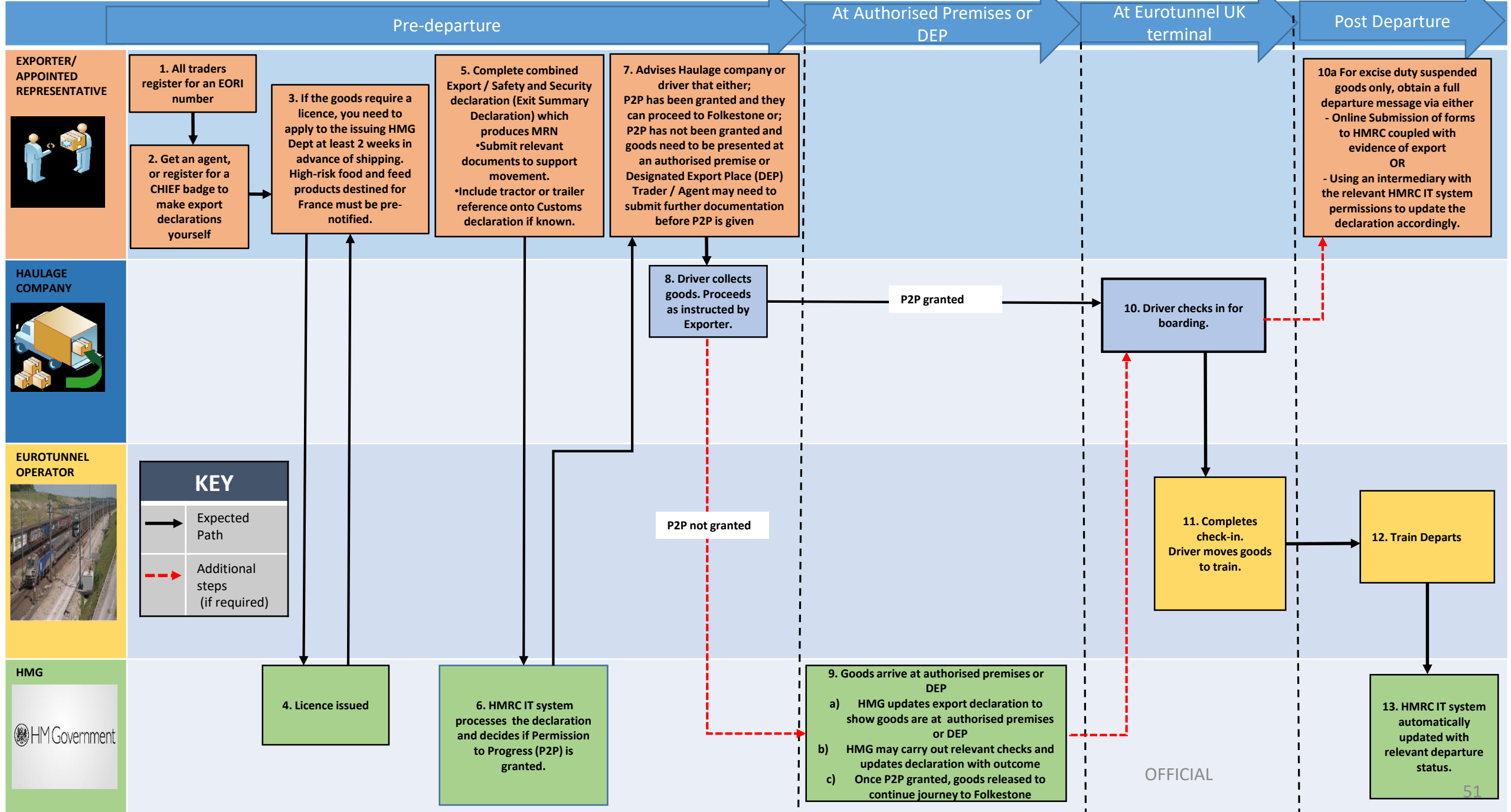
P2P not granted

P2P granted

OFFICIAL

Day 1 No Deal - Outbound freight – juxtaposed controls – Folkestone to Coquelles

HMG vfinal



Outbound – Pet travel (non-commercial movement of pets under the EU pet travel scheme)

Requirements

1. UK is an unlisted country

Pets from the UK will **only** be able to enter the EU at Travellers Points of Entry (TPE)

Fulfil a range of requirements including effective vaccination, blood test (for rabies) antibody TITRE and obtain an Animal health certificate for each journey. Dogs travelling to EU listed tapeworm-free countries (Ireland, Finland and Malta) require tapeworm treatment before travel.

2. UK becomes a Part 2 listed country

Pets from the UK will **only** be able to enter the EU at Travellers Points of Entry (TPE)

Fulfil a range of requirements including effective vaccination, blood test (for rabies) antibody TITRE and obtain an Animal health certificate for each journey. Dogs travelling to EU listed tapeworm-free countries (Ireland, Finland and Malta) require tapeworm treatment before travel.

3. UK becomes a Part 1 listed country

Less onerous health preparations making entry to the EU easier and cheaper for pet owners. Dogs travelling to EU listed tapeworm-free countries (Ireland, Finland and Malta) require tapeworm treatment before travel.

WHEN?

Tests must be carried out by an official vet (OV) at least 30 days after rabies vaccination (initial or booster)

If first test successful, pet must wait a 3 calendar month period to ensure no rabies symptoms develop

OV issues an Animal health certificate, valid for 10 days and for 4 months of onward travel in the EU.

Dogs have tapeworm treatment 24-120 hours before arriving in tapeworm free country.

UK listed

Vaccination against rabies minimum of 30 days prior to travel. Dogs have tapeworm treatment 24-120 hours before arriving in tapeworm free country.

WHY DO THESE REQUIREMENTS NEED TO BE MET?

To allow travellers to enter EU member states with their pets (dogs, cats or ferrets)

WHAT HAPPENS IF THESE REQUIREMENTS ARE NOT MET?

Owner cannot take their pet into the EU

HOW SHOULD/COULD THESE REQUIREMENTS BE MET?

1. Timely vaccinations and tests where applicable before travel

WHERE TO FIND MORE INFORMATION

Pet Travel Brexit Guidance - <https://www.gov.uk/government/publications/taking-your-pet-abroad-if-theres-no-brexite-deal>

Further information - <https://www.gov.uk/government/publications/pet-travel-declaration-for-the-non-commercial-movement-of-animals> - <https://www.gov.uk/government/publications/pet-travel-approved-air-sea-rail-and-charter-routes-for-the-movement-of-pets>

Outbound - Equine Movements

Requirements

1. Unless the UK is formally listed as third country by the EU, no equines will be able to travel from the UK to the EU. The Tripartite Agreement (with Ireland and France) will end.
2. Third country status – granted by the EU following an application to the European Commission – will see the UK categorised into one of seven ‘equine health status’ categories
 - Each category requires blood testing ahead of equine movement. The UK expects to be placed in one of the higher categories, in which case, additional testing would be minimised.

NB Ahead of an April 12th no deal exit the UK was listed and placed in the highest category (A).The EU vote that confirmed this needs to be repeated ahead of an October no deal but we are confident we continue to meet the requirements.

3. Post testing, some equines will be able to travel using their existing identity document (passport) and an export health certificate (replacing the existing ITAHC).
4. The exception will be equines not registered in an EU recognised studbook or with an international body for sporting or competition purposes. These will also need an additional travel ID, issued by APHA. We do not expect the EU to recognise studbooks ahead of day one, meaning most equines will require this additional ID.
5. As a third country, all equines will need to enter the EU via an equine-approved border inspection post (BIP). Movements will be recorded on the TRACES system.

WHEN?

Prior to equine leaving the UK. Pre-notifications need to be made a certain time before the departure. Please see further information for this.

WHY DO THESE REQUIREMENTS NEED TO BE MET?

To ensure equines can enter EU Member States from the UK.

WHAT HAPPENS IF THESE REQUIREMENTS ARE NOT MET?

Equines cannot enter the EU.

HOW SHOULD/COULD THESE REQUIREMENTS BE MET?

1. Timely application for documentation and pre-notification of departure.
2. Equines will need to go through an EU Border Inspection Post that is approved for equine imports.

WHERE TO FIND MORE INFORMATION

Further information - <https://www.gov.uk/guidance/export-horses-and-ponies-special-rules>



HM Government

Annexes – other HMRC processes



HM Government

Other HMRC processes – Common Transit Convention / transit movements



What is Common Transit Convention (CTC)

The CTC allows movement of goods - under duty suspense - between the 28 EU member states and a number of neighbouring countries. These countries are Iceland, Norway, Switzerland, Lichtenstein, North Macedonia, Turkey, and Serbia. We have successfully negotiated membership of the CTC in our own right after EU Exit.

Benefits of being a member of the CTC include:

1. A streamlined customs arrangement to help facilitate the flow of goods.
2. Allowing for the suspension of Customs checks and payments of duties until the goods reach their destination, minimising the cost of administration and reducing delays.

In order to move goods under CTC there are 3 distinct customs functions:

- Office of Departure: completed at a Customs office / approved location under simplified procedure (authorised consignor /consignee)
- Office of Transit: a requirement placed on CTC members that must be performed when goods arrive in a new customs territory and must be completed by a Customs office upon entry.
- Office of Destination: completed at a Customs office / approved location under simplified procedure (authorised consignor /consignee)

Goods arriving at UK Office of Transit

Where goods arrive in the UK, they will follow the Office of Transit process. This is a check to confirm:

- 100% of Transit Accompanying Documents (TAD) and the Master (also known as Movement) Reference Number (MRN) captured on the NCTS service (checks to be completed by Customs Officials).
- The information on the TAD is correct and has not been altered without good reason
- Any prescribed itinerary has been followed
- Customs seal applied at the Office of Departure or previous Office of Transit may be checked to ensure they are still intact.

The Office of Transit will also record any minor irregularities or en-route events before releasing the goods to continue to the next Office of Transit or Office of Destination **or authorised consignee's approved premises**.

If a major irregularity is identified, Customs will terminate the movement at the Office of Transit, which will then become the Office of Destination.

Moving goods into or through the UK under CTC - Office of Transit at Dover and Holyhead

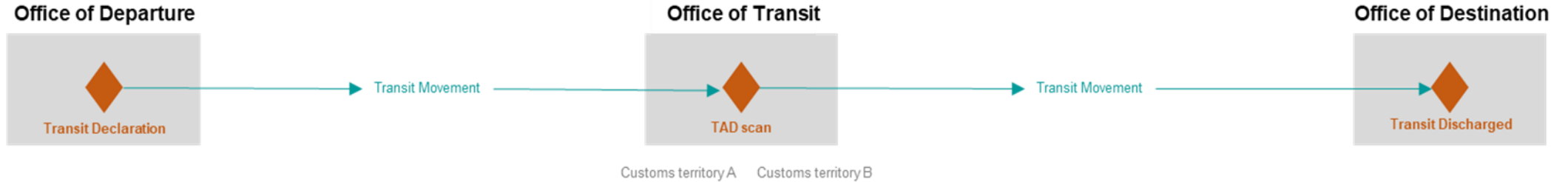
To enable HMRC to complete the Office of Transit function you must present the following before arrival of goods into the UK (most likely at check-in), your:

1. TAD for scanning
2. Vehicle Registration Number

Office of Transit at Eurotunnel

Alternative arrangements are being considered to process Office of Transit functions for goods moving through Eurotunnel. We will update the guidance when these arrangements have been finalised.

Transit and the Common Transit Convention (CTC)



- Transit movements are initiated at the Office of Departure (Customs Office for normal procedure, Authorised Consignor for simplified procedure).
- This is done by making a transit declaration on the New Computerised Transit System (NCTS).

- When a CTC transit movement enters a new customs territory, it must pass through an office of transit.
- The Movement Reference Number (MRN) taken from the Transit Accompanying Document (TAD) is entered into NCTS by HMG officials.

- Transit movements are terminated at the Office of Destination (Customs Office for normal procedure, Authorised Consignee for simplified procedure).
- A message of notification is sent to the office of departure via the NCTS.

CTC Requirement

The principal of the movement will apply to move goods under Common Transit Convention Rules

WHO WILL DO THIS AND WHEN?

The Principal of the Movement (A Trader or their Representative). Sometimes called the declarant.

To make a transit declaration, the Principal of the Movement must already have:

- An EORI
- A Guarantee covering the value of duties and taxes for the goods being moved

WHY?

Transit allows traders to move goods under suspense of duty

To allow HMG to record the Transit on NCTS, the Principal of the movement must make a Transit declaration. This generates a Master (also known as Movement) Reference Number (MRN) and creation of the Transit Accompanying Document (TAD) containing the MRN and details of the Customs Comprehensive Guarantee. The TAD may be supplemented by a list of items.

WHAT HAPPENS IF A TRANSIT ACCOMPANYING DOCUMENT IS NOT ISSUED?

Goods cannot be moved and/or will be prevented from entering Transit, if the appropriate permissions are not in place. Traders will need to move goods under another customs regime.

Goods will not be able to be embarked by a carrier if an appropriate customs entry has not been made. The TAD can be used as proof that goods can be moved on arrival at a port. (RoRo Requirement)

HOW?

Access to New Computerised Transit System (NCTS) via:

- Web
- XML
- Email

WHERE TO FIND MORE INFORMATION

Further information on CTC will be available on gov.uk
Transit Manual is available on gov.uk

ACTIVITIES TO FULFILL THE REQUIREMENT

Before a Transit movement can begin the Principal of the Movement must have the following in place : -

- Economic Operator Registration Identification (EORI)
 - (Transit movements starting in the UK must have a UK EORI)
- Guarantee covering the value of duties and taxes for the goods being moved
 - The service will validate that the guarantee:
 - Is provided by an authorised Guarantor
 - Does not exceed the amount of guarantee available to that guarantor
 - Community Service Providers must state the true value of the guarantee
- A Entry Summary Declaration also known as Safety and Security Declaration – required for the movement of any goods across borders.
- Transit Accompany Document (TAD)
- The Principal of the Movement supplies the haulier with the TAD including the MRN.

CTC Requirement

Driver must present the goods and Transit Accompany Document (TAD) including Master Reference Number (MRN)

WHO WILL DO THIS AND WHEN?

1. The driver on arrival at Office of Departure must present the goods and a Local Reference Number (LRN). (LRN will be provided by the Principal of the Movement).

WHO WILL DO THIS AND WHEN?

2. The driver on arrival at Office of Transit must present the goods and TAD, including MRN

WHO WILL DO THIS AND WHEN?

3. The driver on arrival at Office of Destination must present the goods and TAD, including the MRN

WHY?

1. To begin the transit movement of goods, Border Force or Consignor will then give the driver their TAD, including the MRN.

WHY?

2. To advise the Office of Departure of their arrival into a new customs territory. This confirms the movement has reached its relevant checkpoint in the transit movement.

WHY?

3. To conclude the transit movement of goods and for the Office of Destination to inform the Office of Departure to release the guarantee.

WHAT HAPPENS IF THE DRIVER DOES NOT ATTEND A CUSTOMS OFFICE OR APPROVED LOCATION?

Goods and TAD are unable to move under Transit until they are presented by the driver at the Office of Departure.

However If the goods fail to arrive at the Office of Destination or Authorised Consignee premises within the time limit then HMG may consider calling upon the guarantee to claim liability.

HOW?

The Office of Departure and Destination functions can be completed at a customs office or an approved location

The Office of Transit functions are a requirement placed on CTC members that must be performed when goods arrive in a new customs territory and must be completed at a customs office upon entry.

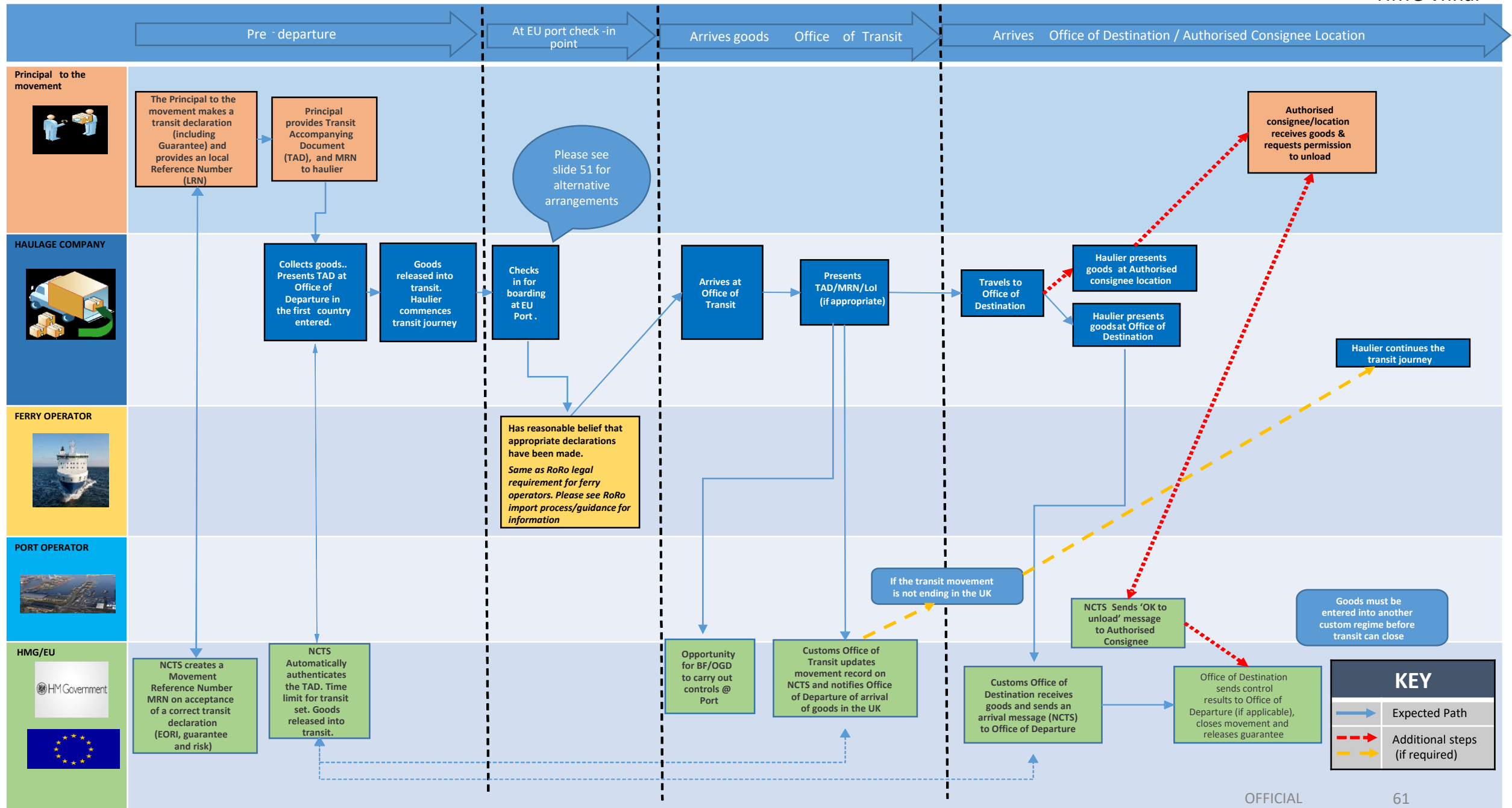
WHERE TO FIND MORE INFORMATION

Further information on CTC will be available on gov.uk
Transit Manual is available on gov.uk

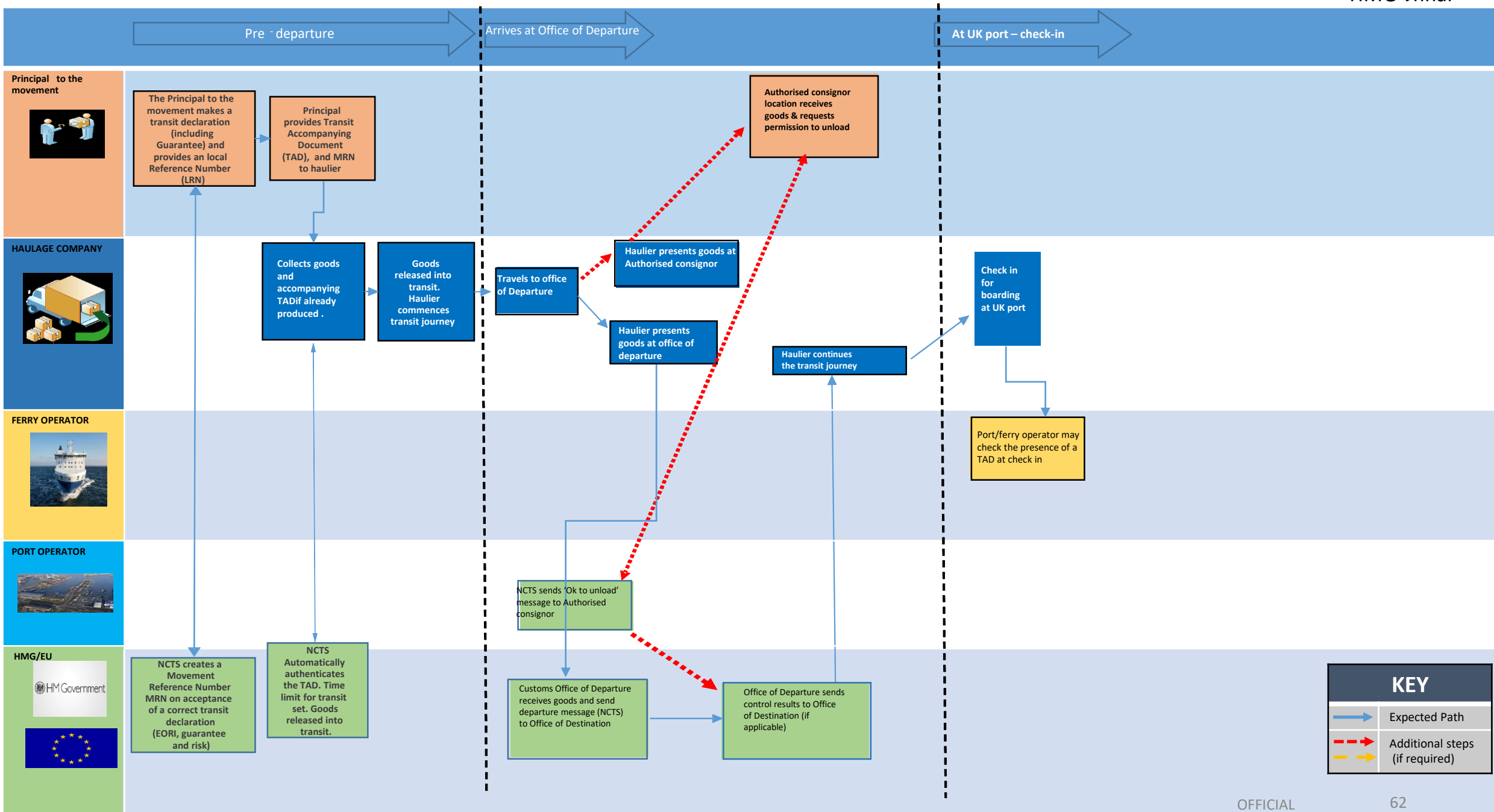
ACTIVITIES TO FULFILL THE REQUIREMENT

1. The driver on arrival at Office of Departure must present the goods and a Local Reference Number (LRN). (LRN will be provided by the Principal of the Movement). **If transit movement is started at authorised consignor premises there is no requirement to present the goods at the office of departure.**
2. The driver on arrival at Office of Transit must present the goods, TAD, including MRN and any other accompanying documents
3. The driver on arrival at Office of Destination must present the goods, TAD, including MRN and any other accompanying documents

To Be 'Accession to Common Transit Convention' – Goods in Transit enter UK



To Be 'Accession to Common Transit Convention' – Goods in Transit enter UK





HM Government

Other HMRC processes - ATA Carnets

ATA Carnet holder presents ATA Carnet to Customs

WHO WILL DO THIS AND WHEN?

The ATA Carnet holder or their appointed representative must ensure the ATA Carnet is presented to Customs for endorsement upon entering or exiting the UK

WHY DOES AN ATA CARNET NEED TO BE PRESENTED TO CUSTOMS?

The ATA Carnet holder will be responsible for any Customs charges that may become due should the goods be incorrectly used or not re-exported from the country visited, the ATA Carnet holder will be responsible for these charges irrespective of ownership of the goods.

HOW SHOULD THE ATA CARNET BE PRESENTED TO CUSTOMS?

- Traders will need to establish in advance of entering/exiting the UK via the Chamber of Commerce where they need to present their goods to get the ATA Carnet endorsed by a Customs Official
- ATA Carnet will be required to attend a Customs approved location inland for Ports that have none or limited capacity. Details of these locations will be communicated in due course.

The ATA Carnet holder must make sure that:

- the Carnet is presented to customs for endorsement each time the goods enter or leave a country or Customs territory
- they advise customs if the goods are no longer eligible for use under the Carnet purchased (for example, diverting goods to home use)
- they can present the Carnet and the goods when requested by Customs

WHERE TO FIND MORE INFORMATION

Detailed guidance will follow in relation to the process for ATA Carnet.

Where existing infrastructure cannot accommodate this we have identified suitable inland locations. Details of these locations will be communicated via gov.uk.

Current information relating to ATA Carnet and Import and Export Procedures may be found at:

<https://www.gov.uk/taking-goods-out-uk-temporarily>

<https://www.gov.uk/government/publications/notice-104-ata-and-cpd-carnets>



HM Government

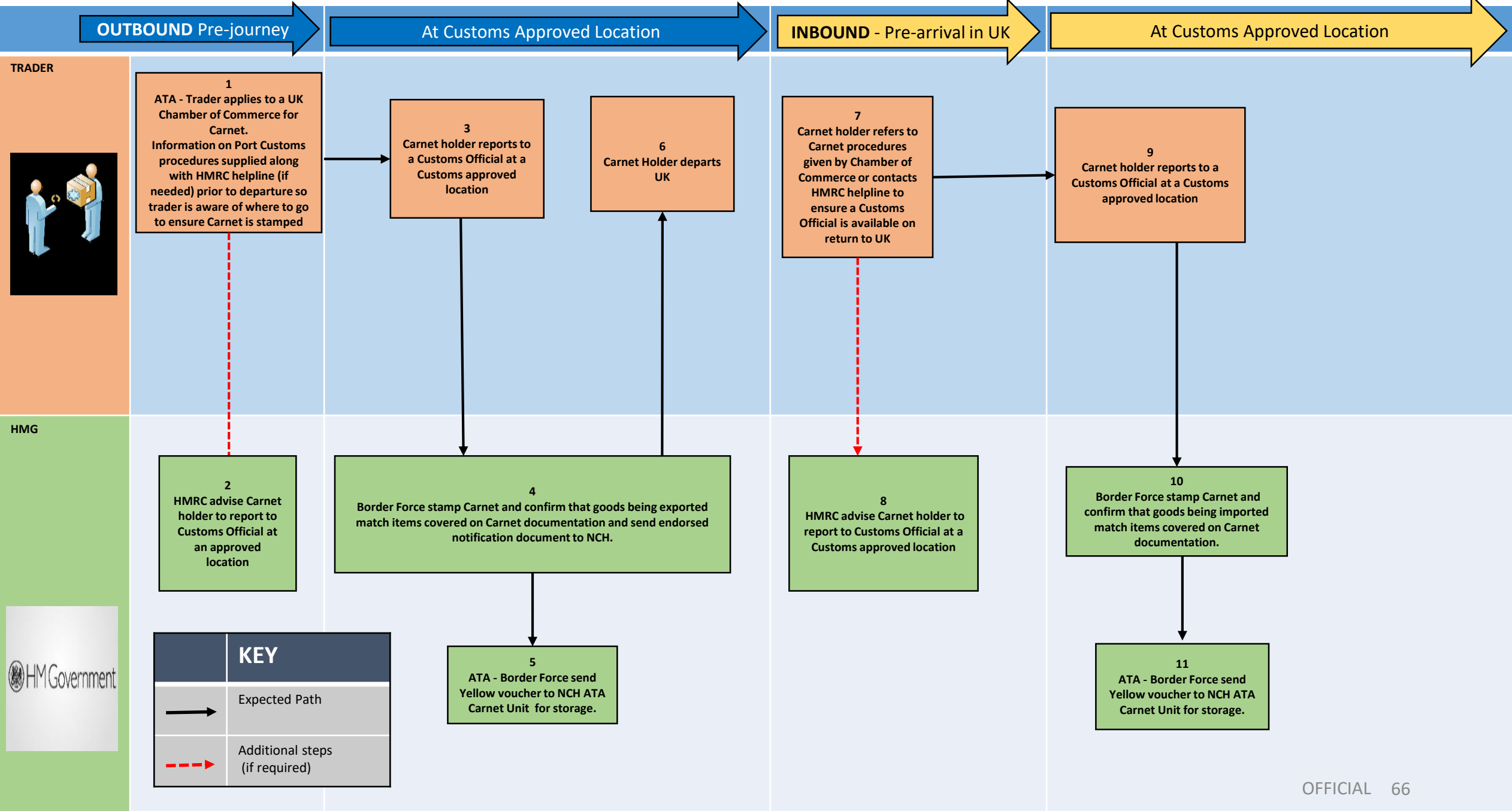
RoRo ATA Carnet Journey

The user journeys illustrated on the following 2 slides represent a high level description of how the D1ND inbound / outbound ATA Carnet processes will flow

Slide 66: RoRo UK origin ATA carnets journey

Slide 67: RoRo non-UK origin ATA carnets journey

The subsequent page outlines in more detail how this can be operated on Day 1



Day 1 No Deal – Non-UK origin – ATA Carnet RoRo Ports



TRADER

HMG

1
ATA - Trader applies International Chamber of Commerce for Carnet. Information on UK Port Customs procedures supplied along with HMRC helpline (if needed) prior to departure so trader is aware of where to go to ensure Carnet is stamped

3
Carnet holder reports to a Customs Official at a Customs approved location

6.
Carnet holder refers to Carnet procedures given by Chamber of Commerce or contacts HMRC helpline to ensure a Customs Official is available on return to UK

8
Carnet holder reports to a Customs Official at a Customs approved location

11
Carnet Holder departs UK

2
HMRC advise Carnet holder to report to Customs Official at an approved location

4
Border Force stamp Carnet and confirm that goods being exported match items covered on Carnet documentation and send endorsed notification document to NCH.

7
HMRC advise Carnet holder to report to Customs Official at a Customs approved location

9
Border Force stamp Carnet and confirm that goods being imported match items covered on Carnet documentation.

5
ATA - Border Force send White voucher to NCH ATA Carnet Unit for storage.

10
ATA - Border Force send White voucher to NCH ATA Carnet Unit for storage.

KEY	
	Expected Path
	Additional steps (if required)



HM Government

Other HMRC processes – Merchandise in Baggage

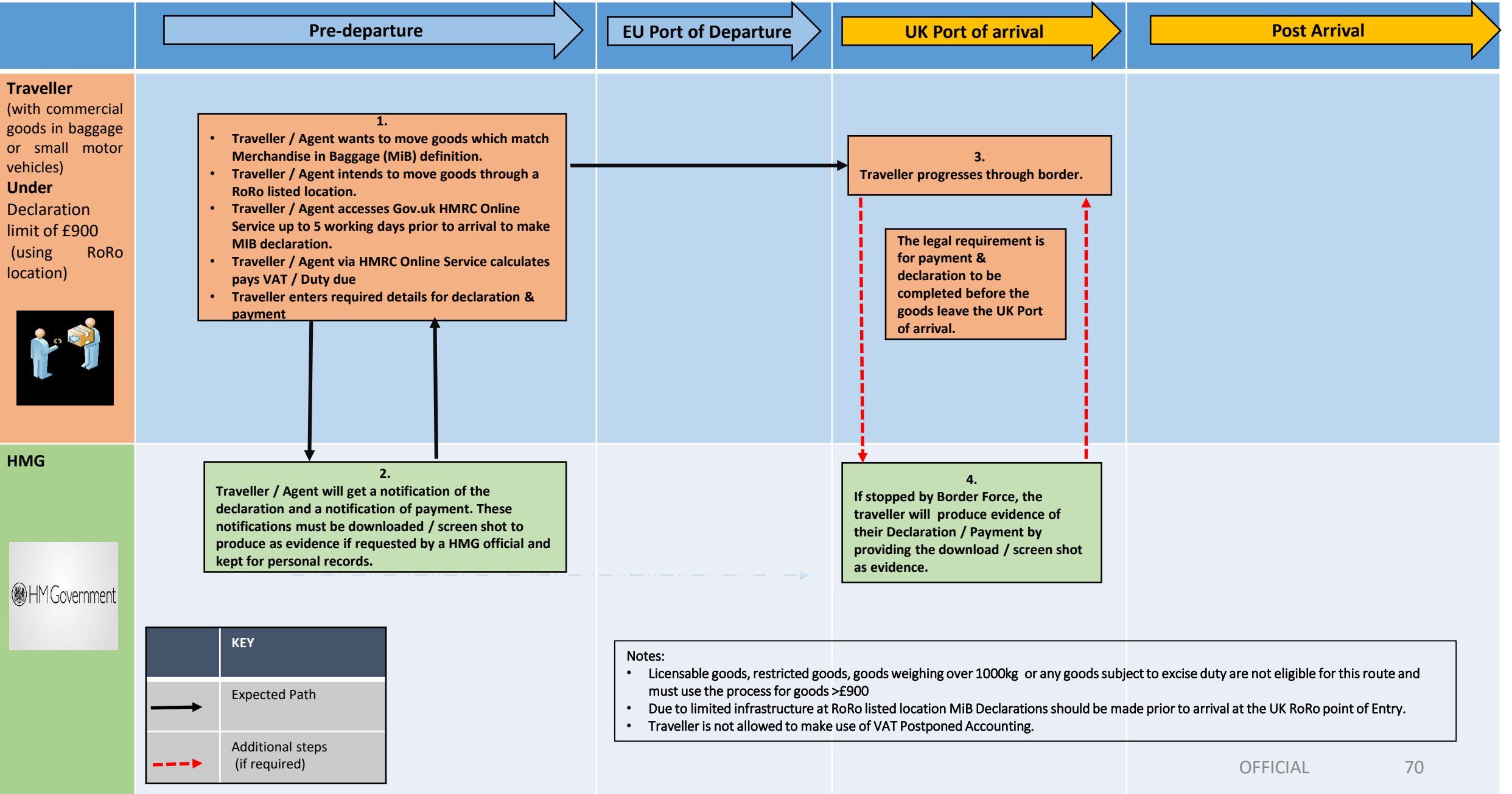
Merchandise in Baggage (MiB)

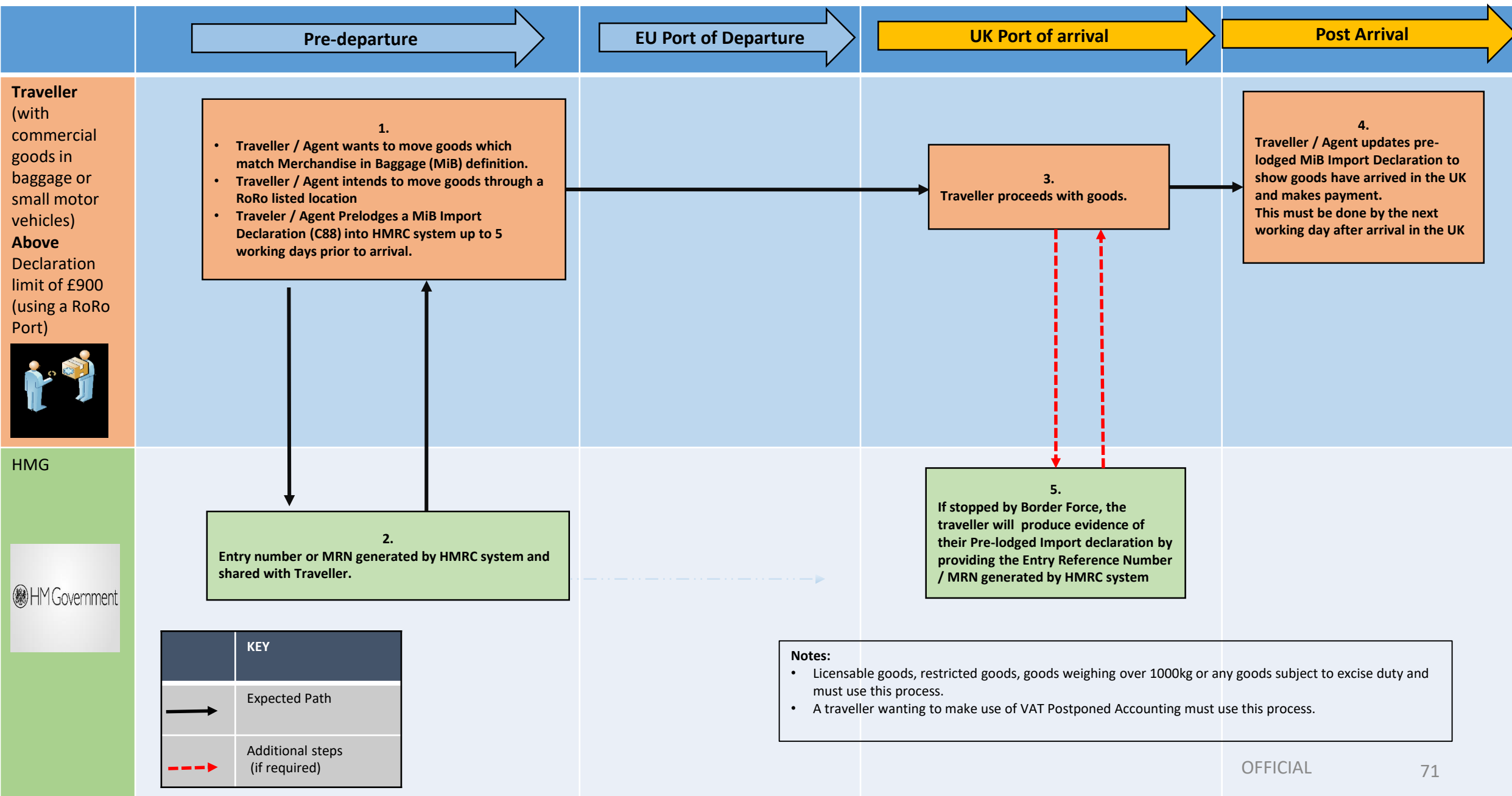
Definition

Refers to goods which are:

- commercial goods for trade or business use carried by a qualifying traveller (traveller with commercial goods in baggage or small private vehicles), who is not a commercial transport operator, who has travelled to or from the UK carrying those goods in their accompanied or a small motor vehicle;
- not recorded on the commercial freight manifest of a ship, train or airplane;
- not for the personal use of the qualifying traveller or their family, or intended as gifts;


The existing definition of “accompanied baggage” will be expanded to enable travellers with commercial goods contained in a private light motor vehicle to qualify for MiB declarations.







Traveller
(with commercial goods in baggage or small motor vehicles)
Under Declaration limit of £900 (using Eurotunnel)



1.

- Traveller / Agent wants to move goods which match Merchandise in Baggage (MiB) definition.
- Traveller / Agent intends to move goods through Eurotunnel.
- Traveller / Agent accesses Gov.uk HMRC Online Service OPS/DDS up to 5 working days prior to arrival to make MIB declaration.
- Traveller / Agent calculates via HMRC Online Service OPS/DDS to pay VAT / Duty due
- Traveller enters required details for declaration & payment

2.

Traveller / Agent will get a notification of the declaration and a notification of payment. These notifications must be downloaded / screen shot to produce as evidence if requested by a HMG official and kept for personal records.

4.

If stopped by Border Force, the traveller will produce evidence of their Declaration / Payment by providing the download / screen shot as evidence.



3.

Traveller progresses through border.

The legal requirement is for payment & declaration to be completed before the goods leave Eurotunnel UK Terminal.
There is limited infrastructure to facilitate declarations / payment being made at Eurotunnel.

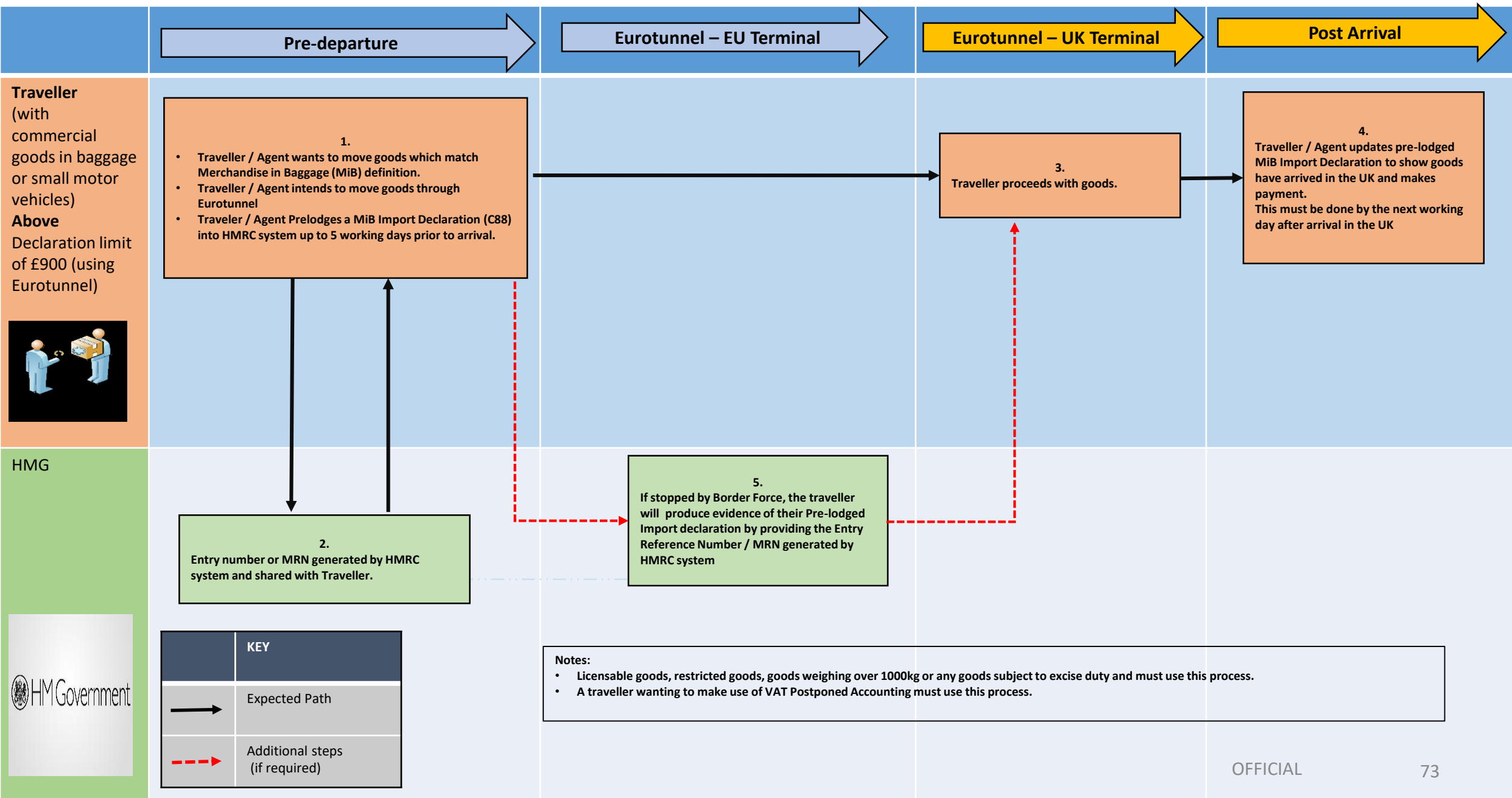
HMG



KEY	
	Expected Path
	Additional steps (if required)

Notes:

- Licensable goods, restricted goods, goods weighing over 1000kg or any goods subject to excise duty are not eligible for this route and must use the process for goods >£900
- Due to limited infrastructure at Eurotunnel MIB Declarations should be made prior to arrival at Eurotunnel – UK Terminal.
- Traveller is not allowed to make use of VAT Postponed Accounting.



Merchandise in Baggage (MiB)– Traveller submits a MiB Declaration for importing goods under & above threshold of £900**WHO WILL DO THIS AND WHEN?**

Traveller (traveller with commercial goods in baggage or small private vehicles) or their appointed representative submits a **MiB Declaration**

- **for goods under threshold of £900 using HMRC Online Service.**
- **For goods above threshold of £900, using the existing C88 SAD Declaration form**

The MiB declaration must be submitted at any point between up to five working days before arriving into the UK and the point where the goods leave the Eurotunnel UK Terminal / RoRo port of arrival.

Due to limited infrastructure at RoRo Ports & Eurotunnel, MiB Declarations should be made prior to arriving at the UK Terminal / Port of arrival.

WHY DOES A VALID CUSTOMS DECLARATION NEED TO BE PRE-LODGED?

If you choose to import commercial goods under the MiB procedure, it will be a legal requirement for importers to lodge a declaration, to enable the movement of goods from the EU into the UK.

The traveller may be stopped by Border Force and asked to provide evidence that a declaration has been made. Pre-lodging MiB declarations will give the required evidence for the traveller to use as proof of customs formalities being completed.

WHAT HAPPENS IF A VALID CUSTOMS DECLARATION IS NOT PRE-LODGED?

We will expect travellers to have made the relevant MiB declaration by the time the goods leave the UK Terminal / Port of arrival. We will support importers in understanding and complying with requirements and will be proportionate and even-handed in our approach.

HOW WILL AN IMPORT DECLARATION BE MADE?**For goods under threshold of £900.*****For travellers opting to pay required duties and tax before arrival in the UK.***

How / when Travellers will make a simple declaration to HMRC using an Online Service paying any duties or tax. This will be done by completion of an online form available on Gov.UK, any time between five working days before arriving into the UK and the point where the goods leave the port.

Evidence - A traveller who submits a MiB Declaration via the online service will get a notification of the declaration and a notification of payment.

For travellers NOT opting to pay required duties until physical arrival in the UK.

Travellers not wanting to make a voluntary payment before arrival in the UK must use the process for goods above threshold of £900, as the online payment service can only be used for travellers moving goods under the threshold of £900 and wanting to pay required duties before physical arrival in the UK.

For goods above threshold of £900.

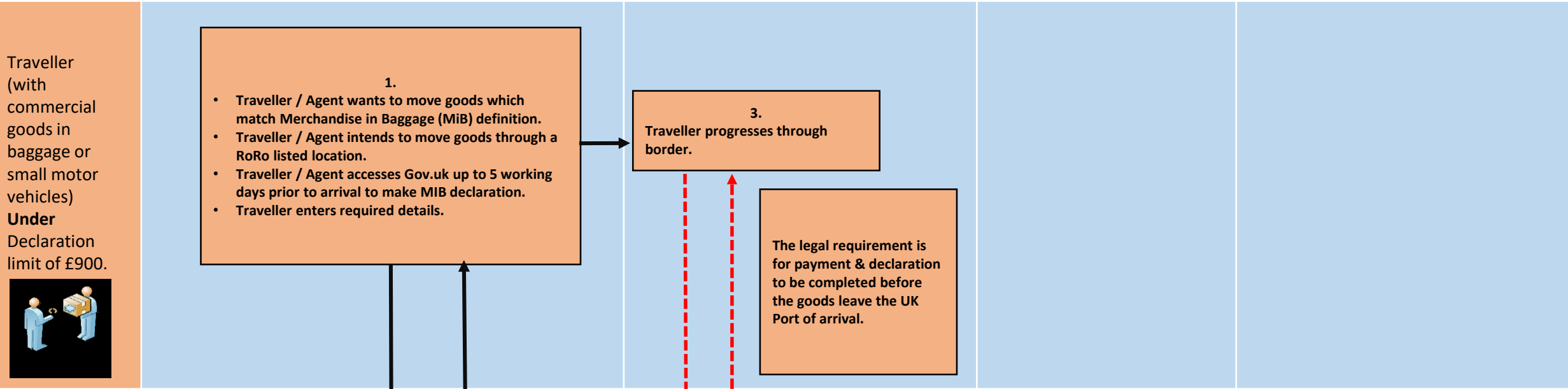
Travellers / their representative will need to pre-lodge a C88 (SAD) Import Declaration Information up to 5 working days prior to arrival in the UK.

The Declaration must be updated to show the goods have arrived the next working day after physical arrival in the UK, payment can be made at this point.

Evidence - A MiB C88 Import Declaration used for goods above the threshold will create a Entry Number or MRN which is required by the traveler, if they are asked by Border Force to confirm a valid customs declaration has been made.

WHERE TO FIND MORE INFORMATION

Information on use of the online service and detailed guidance on MiB will be made available on gov.uk



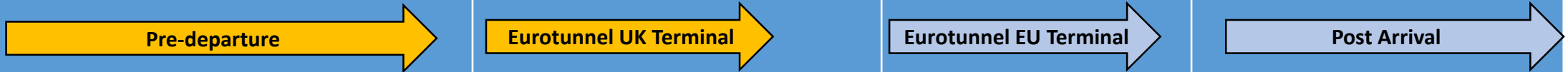
Traveller (with commercial goods in baggage or small motor vehicles) **Under** Declaration limit of £900.

HMG

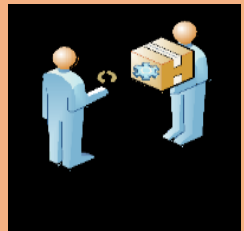
KEY	
	Expected Path
	Additional steps (if required)

Notes:

- Licensable goods, restricted goods, goods over 1000kg or any goods subject to excise duty are not eligible for this route and must use the process for goods >£900
- Due to limited infrastructure at RoRo locations MiB Declarations should be made prior to arrival at the UK RoRo point of Exit



Traveller
(with commercial goods in baggage or small motor vehicles)
Under Declaration
limit of £900.



1.

- Traveller / Agent wants to move goods which match Merchandise in Baggage (MiB) definition.
- Traveller / Agent intends to move goods through Eurotunnel.
- Traveller / Agent accesses Gov.uk up to 5 working days prior to arrival to make MIB declaration.
- Traveller enters required details.

3.
Traveller progresses through border.

The legal requirement is for payment & declaration to be completed before the goods leave Eurotunnel UK Terminal.

2.

Traveller / Agent will get a notification of the declaration and a notification of payment. These notifications can be downloaded / screen shot to produce as evidence if requested by a HMG official and kept for personal records.

4.

If stopped by Border Force, the traveller will produce evidence of their Declaration by providing the download / screen shot as evidence.

HMG

	KEY
	Expected Path
	Additional steps (if required)

Notes:

- Licensable goods, restricted goods, goods over 1000kg or any goods subject to excise duty are not eligible for this route and must use the process for goods >£900
- Due to limited infrastructure at RoRo listed locations MiB Declarations should be made prior to arrival at the UK RoRo point of Exit
- Please refer to the excise notices and guidance if you exporting goods that are under excise duty suspension arrangements.



Traveller
 (with commercial goods in baggage or small motor vehicles)
Above Declaration limit of £900 (at RoRo ports).

- **If a traveller is exporting goods through RoRo listed locations above threshold of £900, which fall under the definition of MiB then the traveller / agent must use the RoRo Export process (refer to slide 26).**
- **Please refer to the Day One RoRo Export guidance for detailed process and information**

HMG



- Notes:**
- Licensable goods, goods above 1000kg, restricted goods or any goods subject to excise duty must use this route.
 - Due to limited infrastructure at RoRo locations / Eurotunnel MiB Declarations should be made prior to arrival at the UK RoRo point of Exit

Merchandise in Baggage (MiB) – Traveller submits a MiB Declaration for Exporting goods

WHO WILL DO THIS AND WHEN?

Traveller (traveller with commercial goods in baggage or small private vehicles) or their appointed representative submits a **MiB Declaration**

- **for goods under threshold of £900 using HMRC Online Service.**
- **For goods above threshold of £900, using the RoRo Day One Export Process.**

The MiB declaration must be submitted at any point up to five working days before departing the UK.

Due to limited infrastructure at RoRo locations MiB Declarations should be made prior to arrival in the UK Point of Departure / Eurotunnel UK Terminal

WHY DOES A VALID CUSTOMS DECLARATION NEED TO BE PRE-LODGED?

It will be a legal requirement for exporters carrying commercial “Merchandise in Baggage” goods valued under and above threshold of £900 to lodge the relevant MiB Customs declaration, to enable the movement of goods from the UK into the EU.

Due to limited infrastructure at RoRo locations / Eurotunnel MiB Declarations should be made prior to arrival at the UK point of departure.

WHAT HAPPENS IF A VALID CUSTOMS DECLARATION IS NOT PRE-LODGED?

We will expect travellers to have made the relevant MiB declaration by the time of arriving at the port / Eurotunnel. We will support exporters in understanding and complying with requirements and will be proportionate and even-handed in our approach.

HOW SHOULD AN EXPORT CUSTOMS DECLARATION BE PRE-LODGED FOR MiB GOODS?

For goods under threshold of £900.

- Travellers will make a simple declaration to HMRC using an Online Service. This will be done by completion of an online form available on gov.uk, up to 5 working days prior to leaving the UK.

For goods above threshold of £900.

- A traveller exporting goods above threshold of £900, which fall under the definition of MiB through RoRo locations / Eurotunnel, the traveller / agent must use the RoRo Export process.
- Please refer to the Day One RoRo Export guidance for detailed process and information.
- Licensable goods, restricted goods, goods weighing over 1000kg or any goods subject to excise duty and must use this process.

WHERE TO FIND MORE INFORMATION

Information on the MiB Export Process and the Online MiB declaration service will be made available on Gov.uk
The Day One RoRo Export process is available on gov.uk.

Glossary

Abbreviation	Description
ATA Carnet	Admission Temporaire/Temporary Admission Carnet
CFSP	Customs Freight Simplified Procedures
CSE	Customs Supervised Exports
DEP	Designated Export Place
EIDR	Entry in Declarant's Records
EORI	Economic Operator Registration and Identification Number
ICS	Import Control System
HMG	Her Majesty's Government
MRN	Master Reference Number - Note known as a Movement Reference Number or Entry Number in some guides.
P2P	Permission to Progress
TSP	Transitional Simplified Procedures
UCC	Union Customs Code

Terminology

Term	Description
Appointed Representative	A customs or logistics professional who acts on behalf of the importer or exporter to move their goods from one country to another.
Article 50	The EU Exit clause that is part of the Lisbon Treaty. By invoking it or triggering it, a country formally and legally signals it is leaving the EU
Arrived	In customs terms, the arrival message is the trigger for a change of status for the goods in a declaration. At import it signifies the point where the goods are available for presentation to customs (electronically in RoRo) and the point where the tax, duty and exchange rates are set. Where goods are moving to an inland location their arrival will need to be recorded so that any required controls can be undertaken there. At export, the goods are arrived at the relevant premises (a port or DEP, or Trader CSE) to permit any controls to be undertaken before they are given Permission to Progress and depart from the UK.
BSP	Border Systems Programme – The directorate within HMG responsible for ensuring successful delivery and landing of IT systems involved in cross border movements.
CSP	Community System Providers - Commercial system provider that brings together the relevant parties around a customs transaction. Shares relevant data with permitted parties and exchanges data with HMRC.
CS&TD	Customer Strategy & Tax Design – The directorate within HMG responsible for the design and policy ownership of the business processes which enable customers to undertake customs activity.
Customs Act	The 'Taxation (Cross-border) Trade Act, whose purpose is to allow the Government to create a functioning customs, VAT and excise regime for the UK after its exit from the EU,
Day 1	Refers to the day the UK leaves the EU without a deal.
Freight	In the context of this document, the definition of Freight is Goods, not owned by the Haulier, or the driver, being transported into or out of the UK in a commercial vehicle

Terminology continued

Term	Description
NCH	National Clearance Hub – An operational unit within HMG that deal with the processing of Trader documentation to support customs transactions.
No Deal	No agreements in place with the EU for Day 1 or thereafter
Office of Import	This is the Customs Unit associated with the Location at which an Import entry comes under Customs control in the UK, i.e. where the Import Entry arrives and becomes legally accepted. For an Import Entry this is also the Office of Declaration.
Port Operator	The Party that operates the Port or Airport. This is sometimes on behalf of the Port Owner (eg Port Authority)
RoRo	Roll on Roll off – The typical reference for wheeled driver accompanied transport using a 3rd party vessel as a means of entering or exiting the UK via road.
Rest of World	This refers to countries which are currently outside of the EU – but will include EU countries after Day 1.
Trader	Collective term for the importer/exporter or their representative (customs agent or freight agent).