

WELCOME

Overview

What will today's session cover?

1. Customs Overview
2. Import Declarations
3. Export Declarations
4. Moving goods between GB and EU
5. Common Transit Convention (CTC)
6. Goods Vehicle Movement Service (GVMS)
7. A summary of key dates
8. Guidance and additional support from HMRC

Summary

1 January 2021

- Full declarations or Customs Freight Simplified Procedures (CFSP) for excise and controlled goods
- For non-controlled goods, importers can choose to make the declaration in their commercial records (EIDR) and delay submitting the full information to HMRC for up to 175 days after import
- 6 month deferred payment
- When delaying declarations, payment is deferred to when the supplementary declaration is made.
- No safety and security declarations
- Physical checks at destination for high risk veterinary and phytosanitary goods
- Goods Vehicle Movement Service (GVMS) is required for Common Transit Convention Movements - through applicable ports and berths.

1 October 2021

- Standalone Exit Summary (EXS) declarations are not required until 1 October 2021 for:
 - Empty pallets, containers and vehicles being moved under a transport contract to the EU (and to other countries for which pre-departure declarations were not required before 31 December 2020);
 - Goods in Roll on Roll off (RoRo) vehicles where there is a requirement for an exit summary declaration. This will include, for example, transit movements using RoRo
 - Products of Animal Origin (POAO) and certain animal by-products (ABP): Requirement for Export Health Certificates, documentary checks and pre-notifications introduced

1 January 2022

- Safety and security (ENS) declarations required for all movements into GB
- Full customs declarations, or use of simplified procedures if authorised to do so and the payment of relevant tariffs at import
- Goods Vehicle Movement Service (GVMS) is required for all applicable movement types .
- POAO and certain ABP: Goods required to submit for physical checks at BCPs as required
- High-priority plants and plant products: Identity and physical checks move to BCPs
- Regulated plants and plant products: Pre-notifications required, requirement for phytosanitary certificates and documentary checks introduced

Basics

- The second iteration of the Border Operating Model was published on the **8th October**.
- There are also step by step [import](#) and [export](#) guides available on **gov.uk**
- The haulier handbook is now available at [Guidance for hauliers](#)

Checklist

- Establish and agree Incoterms and conditions
- GB Importers and exporters must have an EORI number issued by the UK
- EU importers and exporters must have an EORI number issued by an EU Member State (EORI numbers issued by UK will not be valid in the EU following the end of the transition period)
- GB haulier will also need an EU EORI if they are, for example, the responsible entity for entering ENS data into a MS Import Control System (ICS) for accompanied freight

Customs

- The UK has introduced border controls following the end of the transition period in stages. This has started with some controls from 1 January 2021, and moving to full customs controls for all goods from 1 January 2022.
- We will not be requiring carriers to submit standalone Entry Summary (ENS) declarations for Safety & Security until 1 January 2022.
- Border locations without existing control systems at the end of transition, including Roll on Roll off (RoRo) listed locations, are not required to control EU goods on the basis of declarations until 1 January 2022. This supports the flow of goods and minimises the chance of delays.
- Import declarations: Traders importing controlled goods (including excise goods) must complete a customs declaration and use the relevant customs procedures when they arrive at the place they enter into Great Britain.
- Traders can use Customs Freight Simplified Procedures (CFSP) to import some excise goods such as alcohol and tobacco. All other excise goods are excluded from using CFSP.

Import declarations – January 2021 to January 2022

- Goods must be pre-lodged in advance of crossing if moving through a listed Roll On Roll Off (RoRo) port or a location (without existing systems, or use Common Transit Convention [CTC] - we will touch on this later in the slides.)
- To facilitate readiness, traders moving **non-controlled** goods to GB will be allowed to declare their goods by making an entry into their own records. Information on what is required as part of that record can be found in the Border Operating Model - 1.1.3
- Businesses will be required to keep records of their imports and submit this information, via a supplementary declaration within 6 months of import and pay the required duty via an approved duty deferment account.
- Businesses can choose to make the declaration in their records for non-controlled goods and submit information to HMRC, via a supplementary declaration within 175 days of the date of import and pay the required duty via an approved duty deferment account.
- Traders moving **controlled goods** (e.g. excise goods) will need to make a frontier declaration. This declaration can be full, or a simplified declaration depending on the trader's authorisation.

Export declarations

- Traders exporting goods from GB to the EU need to submit export declarations for all goods
- **For excise goods or goods moving under duty suspense only**, if moving the goods through a location that **does not** have systems to automatically communicate to HMRC that the goods have left the country, the trader must provide proof to HMRC **after the goods have left** that the goods have exited GB

EXS temporary waiver

Carriers are required to submit Safety and Security information either via a combined export declaration, or a standalone Exit Summary Declaration

HMRC have announced an extension to the waiver on EXS declarations for:

- Empty containers, pallets and vehicles being moved under a transport contract to the EU
- RoRo movements that would otherwise require an EXS declaration
- The extension is until the **30 September 2020**

From **1 October 2021** EXS declarations will be legally required for empty pallets, containers and vehicles moved under a transport contract and movements of goods in RoRo vehicles

- Empty pallets, containers and vehicles that are not being moved under a transport contract are already exempt from S&S declarations (permanent and retained from the Union Customs Code)

Border locations receiving goods that are moving into GB from the EU will be able to choose between two models for customs control

The model that is currently used to control goods moving between the UK and the rest of the world, known as the **temporary storage model**, or the new **pre-lodgement model** (developed as an alternative for where border locations may not have the space and infrastructure to operate temporary storage regimes)

- The **temporary storage model** allows goods to be stored for up to 90 days at an HMRC approved temporary storage facility, before a declaration is made and Government officials can carry out any checks before goods are released from the facility
- The **pre-lodgement model** ensures that all declarations are pre-lodged before they board on the EU side - this will maintain flow, especially at high volume RoRo locations

Common Transit Convention

- Common Transit Convention (CTC) allows the suspension of customs checks and payments of duties until the goods reach their destination.
- The UK has joined the CTC in its own right from **1 January 2021** and will be subject to the requirements of the Convention. Moving to these requirements in stages will therefore not be applicable.
- In order to move goods under CTC there are 3 distinct customs functions:
 - Office of Departure
 - Office of Transit
 - Office of Destination
- The Office of Departure and Destination functions can be completed at a customs office or an approved location (known as authorised Consignor/Consignee).
- 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. This could be at or near the Border.

Hauliers – To note

- Before goods are imported, it is a **legal requirement** that the importer and haulier/person responsible for moving the goods have clarified whether the goods will be declared using delayed declarations, or using existing customs processes to complete a full (or, if authorised, simplified) customs at the point of entry. This is so that the correct procedures are followed. <https://www.gov.uk/guidance/delaying-declarations-for-eu-goods-brought-into-great-britain>.
- If using Roll on Roll off (RoRo) or other listed locations, hauliers must carry evidence of the declaration that has been made. This will be the unique reference number for declarations made in HMRC's systems or the declarant's economic operator registration and identification (EORI) where importing non-controlled goods and making the declaration in their records.
- **Inland Border Facilities (IBFs) – reminder on the IBF App.** Details can be found on gov.uk <https://www.gov.uk/guidance/tell-hmrc-that-youre-going-to-be-attending-an-inland-border-facility>. This is the best way for hauliers to avoid delays/pre-book at IBFs.
- A reminder that you need to make sure all Local References Numbers (LRNs) are presented at IBFs for outbound transit movements, and a transit accompanying document received for each LRN.
- The best way to ensure this is to enter the LRNs into the “Attend an Inland Border Facility” app, where they can be associated with a vehicle registration number when booking a vehicle into an IBF for Office of Departure.



UK Government Goods Vehicle Movement Service (GVMS)

The new pre-lodgement model was developed as an alternative for ports that may not have the space and infrastructure to hold all goods on arrival and a new IT system (the Goods Vehicle Movement Service - GVMS) has been introduced to support this model.

Goods Vehicle Movement Service (GMVS) will, by January 2022:

- Enable declaration references to be linked together so that the person moving the goods (e.g. a haulier) only has to present one single reference (Goods Movement Reference or GMR) at the frontier to prove that their goods have pre-lodged all the necessary declarations
- Allow the linking of the movement of the goods to declarations, enabling the automatic arrival in HMRC systems as soon as goods board so that declarations can be processed en route
- Automate the Office of Transit function, marking the entry of goods into GB customs territory **(this has been available since 1 January 2021)**
- Notification of the risking outcome of declarations (i.e. cleared or uncleared) in HMRC systems to be sent to the person in control of the goods)



GVMS...continued.

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- From 1 January 2021, the GVMS is being used to facilitate Common Transit Convention (CTC) transit movements arriving in the UK.
- From 1 January 2022, the GVMS will also support GB locations using the Pre-Lodgement model to achieve full customs control on goods for both imports and exports.

GVMS – EU to GB Overview



Generate a Goods Movement Reference (GMR) for each vehicle from within the Goods Vehicle Movement Service and populate this with unique reference details for all customs declarations:

- Import
- Safety and Security
- CTC Transit

Validate GMR

Trigger automatic arrival / complete Office of Transit function (if applicable) by sending the GMR to HMG

Independently capture or verify the vehicle registration number / trailer or container registration number

Risking carried out by HMG on declarations

Status update notification sent to person in control of the goods before they arrive

GVMS – GB to EU Overview



Generate a Goods Movement Reference (GMR) for each vehicle from within the Goods Vehicle Movement Service and populate this with unique reference details for all customs declarations:

- Export (containing S&S information)
- CTC Transit

For RoRo, await Permission to Progress to proceed to the port of departure.

Validate GMR

Trigger arrival process and automated departure

Independently capture or verify the vehicle registration number/trailer or container registration number

Receive notification that goods have departed

VAT

- The Government announced at Budget that from 1 January 2021, postponed VAT accounting will be available to VAT registered businesses for imports of goods from all countries, including from the EU
- Traders will not be compelled to do so unless they import non-controlled goods and either delay their supplementary customs declarations; or use the Simplified Customs Declarations process, and make an Entry in Declarants Records.

- **Can I register for an EORI number in GB without being registered for VAT in GB?**
- Yes, you can register for an EORI number without a GB VAT account. You will need a Government Gateway account, which you can apply for it on: [Get an EORI number - GOV.UK](#)

Guidance and additional support from HMRC

- The latest iteration of the Border Operating Model (BOM) was published on the 11 March 2021 on gov.uk
- There are also step by step [import](#) and [export](#) guides available on gov.uk
- The haulier handbook is available. This is a Guidance for hauliers. Further updates have been scheduled for May/June 2021.
- HMRC has a 24/7 customer support model
- HMRC have extended its Customs and International Trading (CIT) helpline to 7 days a week, Monday to Friday 8am to 10pm, and 8am to 4pm at the weekends.
- Emergency out of hours cover for goods at the border is in place 24/7. For general enquires regarding import, export, international trade the HMRC Customs and International Trade Helpline number is: 0300 200 3700.



THANK YOU FOR LISTENING.