

- Ministers received many representations from businesses and associations to express their concerns over original staged controls and the impact COVID has had on their businesses
- The further COVID lockdowns have had a longer and deeper impact on business than when staged controls were first put together
- Ministers want to support COVID recovery and help businesses to prepare better
- Broadly speaking a 6-month push forward from 1 April to 1 Oct 2021 and 1 July 2021 to 1 Jan 2022

<https://questions-statements.parliament.uk/written-statements/detail/2021-03-11/hcws841>

EU to GB imports - new key dates

1 October 2021

- EXS waiver ends
- Health certificates and pre-notification of all:
 - Products of animal origin (POAO)
 - High-risk food & feed not of animal origin

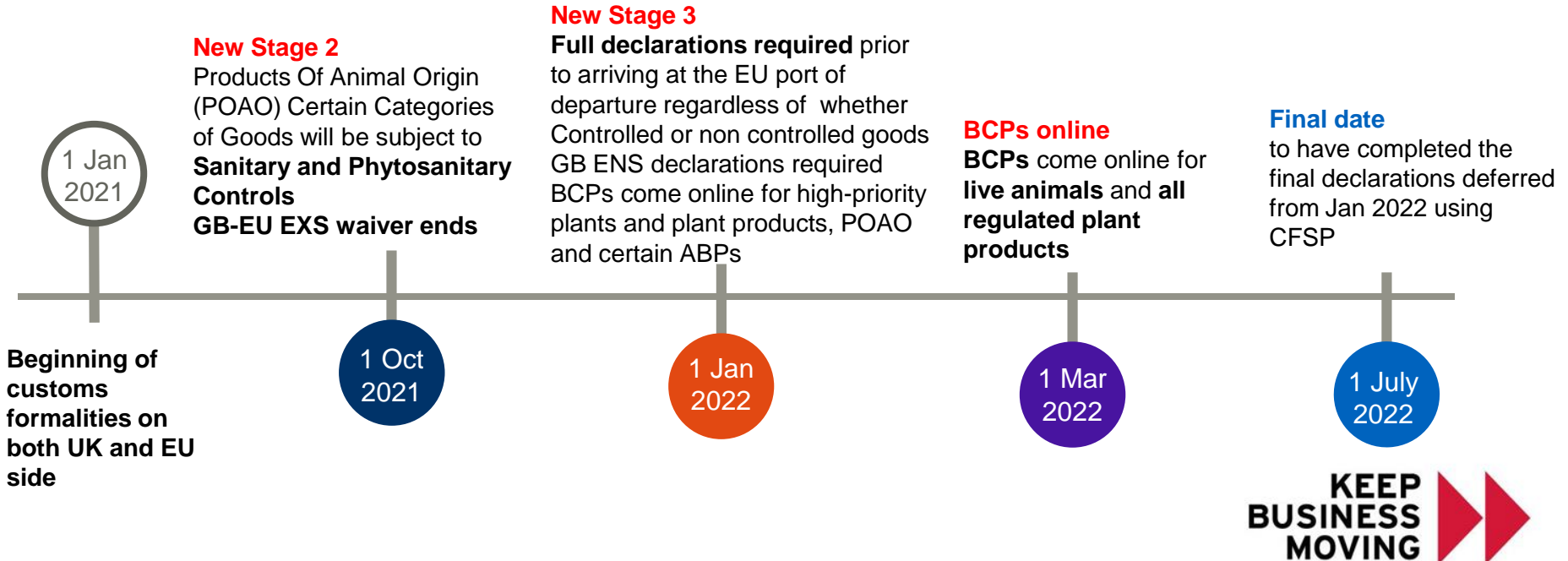
1 January 2022

- ENS Safety and security declarations requirements required
- Import declarations, or use of simplified procedures (CFSP) if authorised to do so and the payment of relevant tariffs at import
- Goods required to enter via BCPs in order to undergo documentary, identity and physical checks as required
- Phytosanitary certificates for regulated plants and plant products
- High-priority plants and plant products - physical and identity checks move from Places of Destination to BCPs. Remote documentary checks.

EU to GB imports - new key dates

The Trade and Cooperation Agreement (TCA) does not offset the necessity of customs clearances

Staged import controls - UK announcement 11/03/21



Preparation - EU exporter / agent

- Agree Incoterms and appoint a customs agent if you need one
- Correct / valid EU EORI (Economic Operators Registration and Identification) numbers and GB EORI if you need one (e.g. S&S GB declaration)
- Export Health Certificate (EHC) preparation from **1 October 2021** and for entry of those goods via GB BCPs from **1 January 2022** including phytosanitary certificates for regulated plants and plant products
- Systems registration and knowledge - Goods Vehicle Movement Service (GVMS) has been used for office of transit function of Common Transit Convention movements at some ports since 1st January 2021 and will be used for pre lodged imports to GB from **1st January 2022**
- It all starts with an EU export declaration - Export Accompanying Document (EAD) preparation
- Haulier preparation - Exit Summary Declaration (EXS) from the EU
- Start the transit movement and know the intended Office of Transit in GB / new customs territory

- Agree Incoterms / appoint a customs agent if you need one
- Correct / valid GB EORI numbers
- Plan the routing of your goods
- Prenotification for SPS on IPAFFs from **1 October** / EHC-O and CHEDs etc
- Prenotification for regulated plants and plant products via the new plant health import service from **1 January 2021**
- Customs systems registration and knowledge if required - access to NCTS, CHIEF (badges), inventory linked ports, GVMS and S&S GB (see detail below)
- If using the Common Transit Convention, customs simplifications (e.g. CFSP AEO), postponed VAT accounting need to ensure guarantees and or other authorisations are in place.
- Ensure prelodged import declaration or transit processes are completed Office of Transit and Office of Destination / ending the CTC movement

Customs controls

- The UK has introduced border controls in stages - starting with some controls from **1 January 2021** and moving to full import controls from **1 January 2022**
- Traders importing controlled goods (such as excise goods) have been following full customs requirements from **January 2021**
- Traders importing non-controlled goods can use the deferred declaration process until **January 2022**. A supplementary declaration is due within 175 days from the date of import
- The requirement for Safety and Security declarations on imports- Entry Summary Declarations (ENS) will be waived until **January 2022**
- The UK has acceded the Common Transit Convention (CTC) in its own right from **1 January 2021**. The UK is now a separate customs territory and CTC requirements were applied from the end of the transition period on 01/01/21



Import declarations - up to 1 Jan 2022

- Import declarations must be pre-logged in advance of crossing if goods are moving through a listed RoRo port or a location without existing systems
- To facilitate readiness, traders moving **non-controlled** goods to GB will be allowed to use staged customs controls 'deferred declarations' to declare their goods by making an entry into their own records
- 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
- Traders moving **controlled goods** (e.g. excise goods) will need to make a frontier declaration. This declaration can be full, simplified, or a transit declaration depending on the trader's authorisation

Deferred Declarations

- When a trader decides to use Staged Customs Controls 'deferred declarations' for the goods they wish to import, they need a **GB EORI** to start recording the movements in their own records in accordance with the deferred declarations process.
- This only applies to non-controlled goods. Traders will need to understand what data is required for a Customs declaration and ensure they retain the information in their own records (EIDR - Entry in Declarants Record)
- **175 days from date of import, a supplementary declaration is due. Traders can apply for relevant authorisations or use a UK Customs Agent. This must be in place at point of supplementary declaration**
- From January 2022, all goods (both controlled and non-controlled) will require declarations on import and safety and security (ENS) declarations will also be required

- Traders will have to make full customs declarations...
- ...or use simplified procedures if they are authorised to do so

At the point of importation on all goods and pay relevant tariffs

- Safety and Security (ENS) declarations will be required



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

Temporary storage

From 1 January 2021 to 31 December 2021, goods with pre-lodged temporary storage declarations may be imported through border locations in GB without existing customs control systems, and transported to a temporary storage facility in Great Britain provided the **receiving TS facility operators**:

- Are fully inventory-linked
- Ensure the TS declaration dataset for the goods is pre-lodged into their inventory system, and an Inventory Consignment Reference is generated for the consignment – the importer should provide this to the haulier before they leave the EU
- Record the GB port of arrival - this can be included on the inventory system record
- Accept liability for any customs debt for the goods as soon as they arrive in Great Britain
- Receive the goods at the temporary storage facility by the end of the next working day from their arrival into Great Britain
- Update the inventory record upon their arrival at the temporary storage facility and the usual requirements will apply
- Give UK Customs Authorities access to the inventory system to which the pre-lodged temporary storage declaration has been made. This is done through Community Systems Providers (CSP)



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)

Common Transit Convention (CTC)

- The CTC allows movement of goods under Duty suspense between EU member states and a number of neighbouring countries. These countries include Iceland, Norway, Switzerland, Lichtenstein, FYR Macedonia, Turkey, and Serbia
- The UK has acceded to the CTC in its own right, and CTC requirements were applied from the end of the transition period on 01/01/21
- CTC allows the suspension of customs checks and payments of duties until the goods reach their destination

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- 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, could be at or near the Border

- 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
- UK VAT registered traders who delay their supplementary customs declarations must use postponed VAT accounting
- Non-VAT registered traders who delay their supplementary declarations will follow the same process as they do for customs duties
- UK VAT registered traders who do not delay their supplementary customs declarations will be able to use postponed VAT accounting when importing controlled or non-controlled goods, but are not compelled to
- UK VAT registered traders who import non-controlled goods and use the Simplified Customs Declaration process (if authorised to do so) and make an Entry in Declarant's records must use postponed VAT accounting
- Non-VAT registered traders who do not delay their supplementary customs declarations will have the same options available to report and pay import VAT through the customs processes

Excise

- From the 1 January 2021, the Rest of World rules have applied to imports and exports of excise goods moving between GB and the EU. Businesses need to complete customs import and export declarations using the relevant codes for duty paid or suspended goods
- If businesses move duty suspended excise goods to and from a tax warehouse to the place they enter or exit GB they must use the UK version of Excise Movement and Control System (UK EMCS).
- UK EMCS must also be used to move duty suspended excise goods from UK warehouse to UK warehouse

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**CHECK.
PREPARE.
KEEP MOVING.**

**KEEP
BUSINESS
MOVING** 