





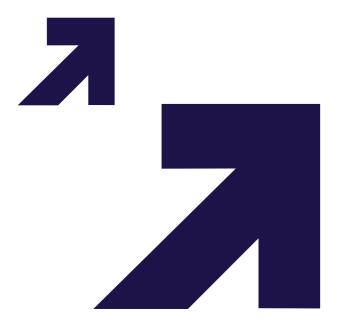


# Introduction

The case studies in this document have been created to represent end-to-end scenarios that will happen between GB and EU, importing and exporting goods follwing January 2021 and January 2022. This should still be used in conjunction with the Border Operating Model which will contain further details, particularly for controlled goods.

Business should continue to ensure they understand the requirements for:

- · GB EORI number
- EU EORI number (if you are conducting any EU customs processes)
- **Customs declarations** for both imports and exports
- UK and EU Safety & Security declarations
- Rules of Origin (the FTA confirms that no tariffs or quotas will apply on goods that qualify)
- Sanitary and phytosanitary controls
- International convention requirements such as those under the Common Transit Convention (CTC)



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# 1. Case Study: France to Great Britain CTC standard goods import

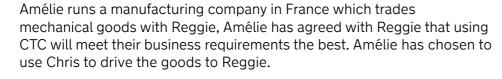
This case study sets out the processes for a French exporter using the Common Transit Convention to move a consignment of non-controlled goods to Great Britain.

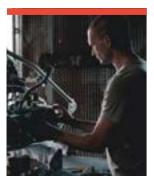


Name: Amélie

Job: French manufacturer

**Process: Exporter of goods** 





Name: Reggie

Job: British manufacturer

**Process: Importer of goods** 

Reggie runs a company in Great Britain that buys mechanical goods from Amélie. Reggie has agreed with Amélie that using CTC will meet their business requirements the best.



Name: Chris

Job: HGV Driver

**Process: Transporter of goods** 

Chris is a driver for a haulage firm based in Great Britain that transports goods across Europe and GB. Chris's company will have to ensure it is prepared to meet the new EU and GB requirements for drivers transporting goods across the border. If Chris brings back goods from abroad that he bought for himself or as a gift, he should check the new rules on bringing goods into the UK for personal use.



# 1. User Journey: France to Great Britain CTC standard goods import January

The below diagram is a representation of actions actors must take in order to transport mechanical goods by lorry (Roll on Roll off & CTC) from France to Great Britain (via Calais to Dover).

Reggie and Amélie estabhe haulage company pre-Amélie lodges a export declalish their sales and comares to trade by checking ration with Exit Summary (EXS) mercial agreements e.g. SOV.UK and EU guidance data merged into the French incoterms and prepare to customs system, producing an Export Accompanying Docutrade by getting a GB and EU EORI number respecnd permits required for ment (EAD) with a Movement tively. nternational road haulage. Reference Number (MRN). Reggie has prepared to Amélie submits a transit Amelie provides Reggie with a make an import declaradeclaration in the New statement of origin that proves tion, pay the relevant duher goods meet the Rules of Or-Computerised Transit Systies and import VAT once tem (NCTS), including the igin requirements to gain a prefthe transit journey is comtruck's seal number. This erential tariff rate. At Reggie's pleted. produces a Local Referrequest Amelie also shares the ence Number (LRN). data from her export declaration The customs staff at the Office hecked with Amélie that the Office of Departure of Departure authenticates the ne has the correct inforsite in France that Amélie NCTS declaration, generating nation of the goods, the elected when submitting the Transit Accompanying Docu-RN number and correct ner transit declaration. ment (TAD) and Movement Reference Number (MRN). ocumentation e.g. EAD. he customs staff. ••• As the goods will enter a new When Chris enters Calais, Chris or his company, uses he UK Goods Vehicle Movecustoms regime when entering the carrier ensures the Dover, this will be the Office of nent Service (GVMS) to add driver has all the customs Transit. For the port of Dover ne Vehicle Reference Numbe documents ready to be this will be carried out using VRN), crossing details and presented during the pairthe UK Goods Vehicle Moveing stage, including the TAD and valid GMR. ment Service (GVMS). HMG receives the data set The carrier validates GMR in and carries out the Office of GVMS, confirming the crossnentation to the registra Transit function, messaging ing details and that the VRN the carrier and haulier via matches VRN included in GVMS that the goods must vith the barcode of the GMR. Once the Ferry has debe taken to the Office of Desparted, the carrier sends the tination in Sevington. data set to HMG. Chris departs Dover and pro-In order for Reggie to receive Chris waits for confirma-

**Haulier** 

the goods, he clears them by

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counting for any relevant du-

ties and import VAT.

submitting an import declara-

Importer

Authority

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Exporter

4 5

eeds to Ashford Sevington

e presents the goods and

AD to Border Force.



## 1. Key Steps: France to Great Britain CTC standard goods import

GB EORI Number	In order to apply for a <u>GB EORI number</u> you will need your VAT number, Na-
Importer	tional Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days.
EU EORI Number Exporter	Every business exporting goods from the EU will need to have an Economic Operator's Registration and Identification (EORI) number from a customs authority in the EU. From the end of the transition period only EU EORI numbers, including XI EORI, are acceptable in the EU. EU exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. In France, the <u>EORI number</u> given to your entity will star with FR, followed by your SIRET number.
Incoterms Importer Exporter	When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. <a href="Icoterms">Icoterms</a> are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.
Rules of Origin Importer Exporter	In order to <u>qualify for preferential tariff rates under in the TCA</u> , businesses must meet certain domestic content or processing requirements, known as Rules of Origin. The Rules of Origin determine the nationality of a good, and are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfill the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool.
Register your vehicle trailers Haulier	You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway:  • commercial trailers weighing over 750kg  • non-commercial trailers weighing over 3,500kg
Standard Interna- tional Operating Licence	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.
Haulier	
EU Community Licence Haulier	This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences. These allow:
	trips between all EU member countries
	transit traffic through EU member countries
	<ul> <li>cabotage (journeys entirely within one EU country)</li> </ul>

Customs export declaration and exit summary declara- tion	In order to submit export customs declarations and merged Exit Summary (EXS) information from France, you need to take the necessary actions to access to the French Delta G system.
Exporter	
NCTS Declaration	In order to submit transit declarations from France into NCTS, you need to take the necessary actions to access to Delta T.
Exporter	
Import Customs Declaration	You can hire a <u>transporter or customs agent</u> to make the import declaration and get your goods through UK customs.
Importer	Depending on where you're moving goods, you need to be registered on the right <u>systems and have compatible software</u> to make declarations.
	You'll need to make a full import declaration before your goods board a vessel or train departing for a location that uses the <u>Goods Vehicle Movement Service</u> or a vessel departing for a location where <u>pre-lodgement</u> is needed.
	After your declaration is submitted and accepted, HMRC will tell you how much you owe. You will need to <u>pay duty</u> before your goods can be released.
Goods Documentation Haulier	A valid Export Accompanying Document (EAD) which has a Movement Reference Number (MRN) on it – this declaration may also include the data for the Exit Summary Declaration (EXS) for safety and security control. This export declaration has to be discharged at the border to evidence the export
Hautier	export declaration has to be discharged at the border to evidence the export from the EU and allow the economic operator to zero rate their supply for VAT purposes.
	GB EORI Number as evidence of the delayed declaration
Office of Departure	In order to start a transit movement you must go to a EU Office of Departure where your lorry will be sealed while moving through customs territories.  They are responsible for making relevant checks to ensure an export and tran-

## Haulier

ou must go to a EU Office of Departure noving through customs territories. They are responsible for making relevant checks to ensure an export and transit declaration has been submitted, before they can create a Transit Accompanying Document (TAD) that has already been set or activated in the NCTS system of an EU Member State - without activation, the TAD will not have the Movement Reference Number (MRN) and it will not be possible to scan it correctly at the border. The paper TAD document (including the list of items "LOI") must also accompany the consignment(s).

### **GVMS**

### Haulier

**GVMS** is required from January for Transit. The driver will be required to present the GMR at the port or terminal of exit and the carrier will be responsible for capturing and validating the GMR at check-in. You will be required to ask traders to provide for each consignment carried, a unique reference number that proves that a declaration has either been pre-lodged or is not needed. This can be an MRN (for goods declared into CHIEF or Customs Declaration Service).

### **Smart Border**

### Haulier

French Customs have developed an IT solution known as the "smart border" to keep trade flowing between the UK and France, despite the reestablishment of customs clearance at the border.

The "envelope" function of the smart border allows traders and hauliers to consolidate multiple consignments under a single "declaration" and allow the haulier to present one single Movement/Master Reference Number (MRN) at the border. Information about this function is available <a href="here">here</a>.

You can use the envelope function with no login required through the following web app

### Office of Destination

### Haulier

In order to end a transit movement you must go to an UK Office of Destination (a customs office). In this scenario the transit movement is being finished at the inland site at Sevington Ashford. To aid hauliers' efficient use of the sites, a new App has been developed by HMRC. This App, named 'Attend Inland Border Facility', informs hauliers of a site's capacity, as well as enabling drivers to inform a site in advance of when they are due to arrive.

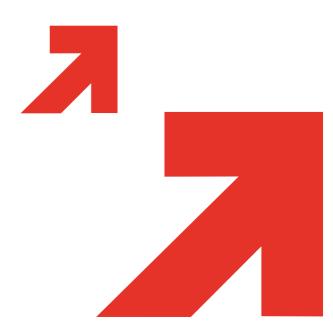
Hauliers can also view comprehensive guidance on all the Inland Border Facilities (IBFs), including their addresses and maps, on GOV.UK here. This contains information on why a haulier might need to visit an IBF, what key documents they will need to bring, what they can expect at the sites in terms of functions and process, as well as stand-alone site-by-site pages, providing details on how to access the site and its facilities.

## Retrospective Claims

For traders who do not have sufficient documentation available at the time of import. The FTA stipulates that businesses can make a retrospective claim for preference after import, where HMRC will refund the difference between the MFN rate paid and the preferential rate. The period within which a claim can be made is 3 years after import under the UK-EU deal.

## Entry requirements for journeys via France

The haulier should check for additional entry requirements that may be required for the EU member state **e.g. a negative COVID-19 test from the past 72 hours to re-enter France.** DfT are providing regular updates on the requirements for HGV drivers using the Port of Dover or Eurotunnel and arranging a COVID-19 test.





## 2. Case Study: Moving Mechanical Goods from Great **Britain to France CTC Export**

This case study sets out the processes for a British exporter using the Common Transit Convention to move a consignment of non-controlled goods to France.



Name: Elliot

Job: British manufacturer

**Process: Exporter of goods** 

Elliot runs a manufacturing company in Great Britain which trades mechanical goods with Esmée's company. Elliot has agreed with Esmée that using CTC will meet their business requirements best. Elliot has chosen to use Chris to drive the goods to Esmée.



Name: Esmée

Job: French manufacturer

**Process: Importer of goods** 

Esmée runs a business in France that buys mechanical goods from Elliot. Esmée has agreed with Elliot that using CTC will meet their business requirements the best.



Name: Chris

**Job: HGV Driver** 

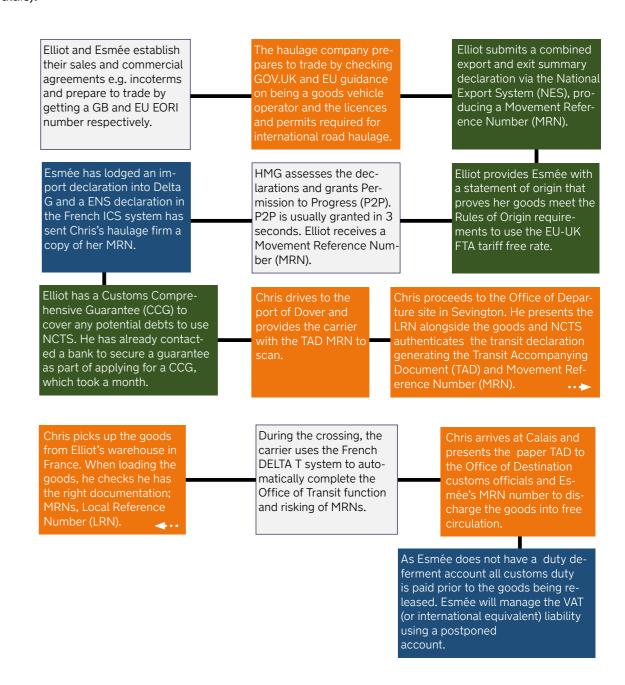
**Process: Transporter of goods** 

Chris is a driver for a haulage firm based in Great Britain that transports goods across Europe and GB. Chris's company will have to ensure it is prepared to meet the new EU and GB requirements for drivers transporting goods across the border. If Chris brings back goods from abroad that he bought for himself or as a gift, he should check the new rules on bringing goods into the UK for personal use.



## 2. User Journey: Moving Mechanical Goods from Great **Britain to France CTC Export**

The below diagram is a representation of actions actors must take in order to transport mechanical goods by lorry (Roll on Roll off & Common Transit Convention) from Great Britain to France (via Dover to Calais).



Importer

**Authority Exporter** 





# 2. Key Steps: Moving Mechanical Goods from Great Britain to France CTC Export

GB EORI Number	In order to apply for a GB EORI number you will need your VAT number, Na-
Exporter	tional Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days.
EU EORI Number Importer	Every business exporting goods from the EU will need to have an Economic Operator's Registration and Identification (EORI) number from a customs authority in the EU. From the end of the transition period only EU EORI numbers, including XI EORI, are acceptable in the EU. EU exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. In France, the EORI number given to your entity will start with FR, followed by your SIRET number.
Incoterms Importer Exporter	When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. <a href="Loterms">Loterms</a> are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.
Rules of Origin Importer Exporter	In order to <u>qualify for preferential tariff rates under in the TCA</u> , businesses must meet certain domestic content or processing requirements, known as Rules of Origin. The Rules of Origin determine the nationality of a good, and are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfill the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool.
Register your vehicle trailers Haulier	You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway:  • commercial trailers weighing over 750kg  • non-commercial trailers weighing over 3,500kg
Standard Interna- tional Operating Licence	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.
Haulier	
EU Community Licence	This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences.
Haulier	These allow:
	trips between all EU member countries
	transit traffic through EU member countries
	<ul> <li>cabotage (journeys entirely within one EU country)</li> </ul>

National Export System Exporter	The National Export System is an electronic based system which allows exporters to lodge an export entry with Customs before their goods leave the UK, and fulfil safety and security (S&S) requirements. It is connected to the Custom Handling of Import and Export (CHIEF) system, which records the movement of goods, automatically checks for entry errors.
	Exporters submitting declarations must ensure that their goods are cleared on NES before they're loaded for transport. Clearance can only be obtained through the provision of a goods arrival message in NES that formally enters the goods into customs control (legal acceptance).
	NES is currently used for goods movements from the UK to the EU and does not cover exports to NI, which will use the Customs Declaration Service. Further guidance on this can be found <a href="here">here</a> .
GB NCTS	The NCTS is an online system that traders must use to manage your transit departure declarations and arrival notifications. You'll need to set up an account to use the GB NCTS service.
Exporter	You'll need a Government Gateway user ID and password to sign in to the service. If you do not have a user ID, you can create one when you submit a declaration. You can access NCTS through the HMRC portal or by using the Government Gateway. Enrolling will require you to follow the on-screen instructions on the service you're using, linking your account to the address held for your EORI number.
Customs Comprehensive Guarantee (CCG) Exporter	Exporters moving goods under transit need to provide a guarantee to secure any customs duty, import VAT and excise duty suspended during the transit movement. Businesses using transit more than 3 times per year should apply for an authorisation to use a <u>Customs Comprehensive Guarantee (CCG)</u> and obtain a guarantee from a bank or other financial institution. You can apply for a transit guarantee using your Government Gateway account, where HMRC will send you the form for your guarantor to complete.
Import Customs Declaration	In order to submit an import customs declaration you need to take the necessary actions to access to the French Delta G system.
Importer	
Goods	Export MRN
Documentation	NCTS LRN



## Office of **Departure**

### Haulier

In order to start a transit movement you must go to a GB Office of Departure where your lorry will be sealed while moving through customs territories. They are responsible for making relevant checks to ensure an export and transit declaration has been submitted, before they can create a Transit Accompanying Document (TAD) that has already been set or activated in the NCTS system - without activation, the TAD will not have the Movement Reference Number (MRN) and it will not be possible to scan it correctly at the border. The paper TAD document (including the list of items "LOI") must also accompany the consignment(s).

To aid hauliers' efficient use of GB sites, a new App has been developed by HMRC. This App, named 'Attend Inland Border Facility', informs hauliers of a site's capacity, as well as enabling drivers to inform a site in advance of when they are due to arrive.

Hauliers can also view comprehensive guidance on all the Inland Border Facilities (IBFs), including their addresses and maps, on GOV.UK here. This contains information on why a haulier might need to visit an IBF, what key documents they will need to bring, what they can expect at the sites in terms of functions and process, as well as stand-alone site-by-site pages, providing details on how to access the site and its facilities.

## **Entry requirements** for journeys via **France**

### Haulier

## **Import Control** System (ICS)

## Haulier OR someone on their behalf

The haulier should check for additional entry requirements that may be reguired for the EU member state e.g. a negative COVID-19 test from the past 72 hours to re-enter France. DfT are providing regular updates on the requirements for HGV drivers using the Port of Dover or Eurotunnel and arranging a COVID-19 test.

A haulier or the person acting on their behalf with their knowledge and consent must plan how they will provide the data required for the entry summary declaration for the purposes of safety/security control. The haulier or representative must enter the entry summary declaration (ENS) via ICS in order for the administrations to analyse the level of security risk. The transmission must be done into the ICS system for a safety /security control, before crossing the EU border.

The information required is as follows:

- the identity of the person liable for the ENS or its representative (EORI
- the commercial description of the goods;
- the mode of transport and border crossing

## Office of **Destination**

### Haulier

In order to end a transit movement you must go to an EU Office of Destination (a customs office). Choose which EU Office of Destination you want to end moving your goods – this is where you present your goods with all documentation.



# 3. Case Study: Moving Textiles (Standard Goods) from The Republic of Ireland to Great Britain Import

This case study sets out the processes for a Irish exporter moving a consignment of non-controlled goods to Great Britain. Note for movements entering via the Island of Ireland, there is a facilitation available - see section 1.1.8 of the Border Operating Model.



Name: Cillian

Job: Irish manufacturer

**Process: Exporter of goods** 

Cillian runs a company in Dublin which sells textiles to David's company in Great Britain. Cillian has agreed with David that the goods will be delivered by Chris's haulier company. Cillian has agreed with David that he will handle the EU customs processes.



Name: David

Job: British manufacturer

**Process: Importer of goods** 

David runs a company in Great Britain which buys textiles from Cillian's company in Dublin. David has agreed with Cillian that the goods will be delivered by Chris's haulier company.



Name: Chris

**Job: HGV Driver** 

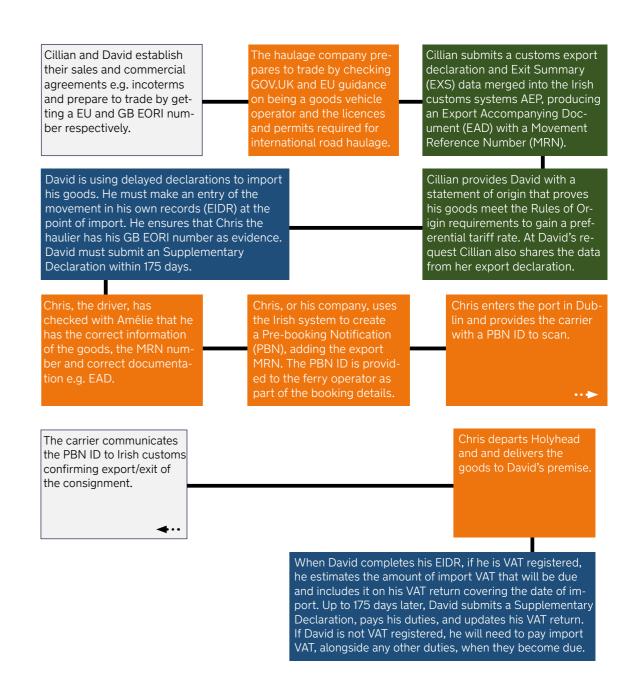
**Process: Transporter of goods** 

Chris is a driver for a haulage firm based in Great Britain that transports goods across Europe and GB. Chris's company will have to ensure it is prepared to meet the new EU and GB requirements for drivers transporting goods across the border. If Chris brings back goods from abroad that he bought for himself or as a gift, he should check the new rules on bringing goods into the UK for personal use.



# 3. User Journey: Moving Textiles (Standard Goods) from The Republic of Ireland to Great Britain, Import

The below diagram is a representation of actions actors must take in order to transport textiles by lorry (Roll on Roll off) from the Republic of Ireland to Great Britain (via Dublin to Holyhead).



Haulier

porter

Authority

Exporter



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# 3. Key Steps: Moving Textiles (Standard Goods) from The Republic of Ireland to Great Britain, Import

GB EORI Number	In order to apply for a GB EORI number you will need your VAT number, Na-
Importer	tional Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days.
EU EORI Number	Every business exporting goods from the EU will need to have an Economic
Exporter	Operator's Registration and Identification (EORI) number from a customs authority in the EU. From the end of the transition period only EU EORI numbers, including XI EORI, are acceptable in the EU. EU exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. In France, the EORI number given to your entity will star with FR, followed by your SIRET number.
Incoterms	When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles
Importer Exporter	and pays for insurance, handles customs procedures, and pays any duties and taxes. <u>Icoterms</u> are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.
Rules of Origin	In order to <u>qualify for preferential tariff rates under in the TCA</u> , businesses must meet certain domestic content or processing requirements, known as
Importer	Rules of Origin. The Rules of Origin determine the nationality of a good, and
Exporter	are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfill the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool.
Register your vehicle trailers	You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway:
Haulier	<ul><li>commercial trailers weighing over 750kg</li><li>non-commercial trailers weighing over 3,500kg</li></ul>
Standard Interna- tional Operating Licence	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.
Haulier	
EU Community Licence	This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences.
Haulier	These allow:
	trips between all EU member countries
	transit traffic through EU member countries
	<ul> <li>cabotage (journeys entirely within one EU country)</li> </ul>

Customs export declaration and Exit Summary Declaration	In order to submit export customs declarations and merged Exit Summary (EXS) information from the Republic of Ireland, you need to take the necessary actions to access to the <u>Automated Entry Processing (AEP)</u> customs electronic system.
Delayed Declarations	If you are importing non-controlled goods, you can decide whether to <u>dela</u> <u>the customs declaration</u> for up to 175 days instead of completing a full customs declarations on import. To do this you must record the import in your
Importer	own commercial records and later provide a supplementary declaration or get someone else to do this for you. To submit supplementary declarations and pay your duties you must be authorised with HMRC and account for or pay your VAT, depending on if you're VAT registered.
Goods Documentation	A valid Export Accompanying Document (EAD) which has a Movement Reference Number (MRN) on it – this declaration may also include the data for the Exit Summary Declaration (EXS) for safety and security control. This
Haulier	export declaration has to be discharged at the border to evidence the export from the EU and allow the economic operator to zero rate their supply for VAT purposes.
	GB EORI Number as evidence of the Delayed Declaration.
Pre-Boarding Noti- fication (PBN)	If you bring goods from the Republic of Ireland to GB using a RoRo ferry service (accompanied or unaccompanied), a Pre-Boarding Notification must be submitted to Irish Customs using the <u>Customs Roll-On Roll-Off Service</u> .

This notification must be submitted in advance of the goods leaving GB. The importer is responsible for ensuring that the PBN is submitted. The PBN may be created on behalf of the importer by you as the haulier or freight forwarder.

# 4. Case Study: Moving Textiles (Standard Goods) from Great Britain to the Republic of Ireland, Export

This case study sets out the processes for a British exporter umoving a consignment of non-controlled goods to the Republic of Ireland.



Name: Rhys

Job: British manufacturer

**Process: Exporter of goods** 

Rhys runs a company based in Great Britain which sells textiles to Oisin's company in Dublin. Rhys has agreed with Oisin that the goods will be delivered by Chris's haulier company.



Name: Oisin

Job: Irish manufacturer

**Process: Importer of goods** 

Oisin runs a company based in Dublin which buys textiles from Rhys's company in Great Britain. Oisin has agreed with Rhys that the goods will be delivered by Chris's haulier company.



Name: Chris

**Job: HGV Driver** 

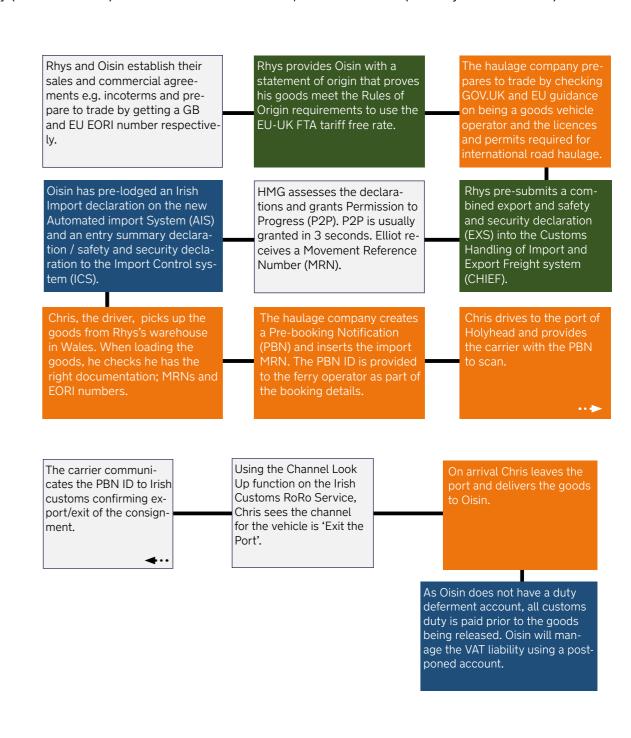
**Process: Transporter of goods** 

Chris is a driver for a haulage firm based in Great Britain that transports goods across Europe and GB. Chris's company will have to ensure it is prepared to meet the new EU and GB requirements for drivers transporting goods across the border. If Chris brings back goods from abroad that he bought for himself or as a gift, he should check the new rules on bringing goods into the UK for personal use.



# 4. User Journey: Moving Textiles (Standard Goods) from Great Britain to the Republic of Ireland, Export

The below diagram is a representation of actions actors must take in order to transport textiles by lorry (Roll on Roll off) from Great Britain to the Republic of Ireland (via Holyhead to Dublin).



riadiici

mporter

Authority

Exporter



## 4. Key Steps: Moving Textiles (Standard Goods) from Great Britain to the Republic of Ireland, Export

GB EORI Number Exporter	In order to apply for a <u>GB EORI number</u> you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days.
EU EORI Number Importer	Every business exporting goods from the EU will need to have an Economic Operator's Registration and Identification (EORI) number from a customs authority in the EU. From the end of the transition period only EU EORI numbers, including XI EORI, are acceptable in the EU. EU exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. In France, the <u>EORI number</u> given to your entity will start with FR, followed by your SIRET number.
Incoterms Importer Exporter	When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. <a href="Loterms">Loterms</a> are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.
Rules of Origin Importer Exporter	In order to <u>qualify for preferential tariff rates under in the TCA</u> , businesses must meet certain domestic content or processing requirements, known as Rules of Origin. The Rules of Origin determine the nationality of a good, and are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfill the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool.
Register your vehicle trailers Haulier	You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway:  • commercial trailers weighing over 750kg  • non-commercial trailers weighing over 3,500kg
Standard Interna- tional Operating Licence	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.
Haulier	
EU Community Licence Haulier	This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences. These allow:
	trips between all EU member countries
	<ul> <li>transit traffic through EU member countries</li> </ul>
	cabotage (journeys entirely within one EU country)

## National Export System

### **Exporter**

The <u>National Export System</u> is an electronic based system which allows exporters to lodge an export entry with Customs before their goods leave the UK, and fulfil safety and security (S&S) requirements. It is connected to the Custom Handling of Import and Export (CHIEF) system, which records the movement of goods, automatically checks for entry errors.

Exporters submitting declarations must ensure that their goods are cleared on NES before they're loaded for transport. Clearance can only be obtained through the provision of a goods arrival message in NES that formally enters the goods into customs control (legal acceptance).

NES is currently used for goods movements from the UK to the EU and does not cover exports to NI, which will use the Customs Declaration Service. Further guidance on this can be found here.

## Import Customs Declaration

Importer

The new Automated Import System (AIS) has been introduced to comply with the provisions of the Union Customs Code (UCC). AIS will ensure that businesses can import goods legally from outside the EU using the most efficient process possible.

## Pre-Boarding Notification (PBN)

If you bring goods from GB to the Republic of Ireland using a RoRo ferry service (accompanied or unaccompanied), a Pre-Boarding Notification must be submitted to Irish Customs using the <u>Customs Roll-On Roll-Off Service</u>.

This notification must be submitted in advance of the goods leaving GB. The importer is responsible for ensuring that the PBN is submitted. The PBN may be created on behalf of the importer by you as the haulier or freight forwarder.

## Import Control System (ICS)

## Haulier OR someone on their behalf

A haulier or the person acting on their behalf with their knowledge and consent must plan how they will provide the data required for the entry summary declaration for the purposes of safety/security control. The haulier or representative must enter the entry summary declaration (ENS) via ICS in order for the administrations to analyse the level of security risk. The transmission must be done into the ICS system for a safety /security control, before crossing the EU border.

The information required is as follows:

- the identity of the person liable for the ENS or its representative (EORI
- number);
- the commercial description of the goods;
- the mode of transport and border crossing

## 5. Case Study: Moving fish from France to Great Britain, CTC Import

This case study sets out the processes for a French exporter using the Common Transit Convention to move a consignment of fish to Great Britain.



Name: Claude

Job: French fisherman

**Process: Exporter of goods** 

Claude is a commercial fisherman who catches fish at sea in France and processes them at his premise in Caen. He currently ships his goods to Great Britain by lorry via Calais to Dover. He has asked a freight forwarder to handle the customs procedures.



Name: Adam

Job: British food retailer

**Process: Importer of goods** 





Name: Frank

**Title: Freight Forwarder** 

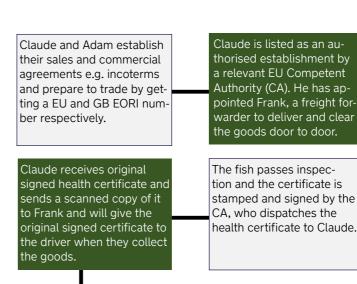
Process: Transporter of goods & customs intermediary

Frank has a logistics company and has the responsibility of moving the goods and completing the export formalities.



## 5. User Journey: Moving fish from France to Great Britain, CTC Import

The below diagram is a representation of actions actors must take in order to transport fish by lorry (Roll on Roll off & Common Transit Convention) from France to Great Britain (via Calais to Dover).



Claude provides Frank with a statement of origin that proves her goods meet the Rules of Origin requirements to gain a preferential tariff rate. Claude also shares the data to submit an export declaration.

claude's ship catches mackerel, declares the catch under his vessel's size rules, processes the Claude.

Catch Certificate (CC). Claude sends the validated catch certificate to Adam.

Frank lodges a export declaration with Exit Summary (EXS) data merged into the French customs system, producing an Export Accompanying Document (EAD) with a Movement Reference Number (MRN).

Frank submits a transit declaration in the New Computerised Transit System (NCTS), including the truck's seal number. Frank waits for clearance from Border Force and prints the transit accompanying document (TAD).

Adam submits a pre-notifi-

cation on IPAFFS.

To fulfil the Office of Transit at Dover, Frank accesses the Goods Vehicle Movement Service (GVMS) and adds the VRN, crossing details and TAD MRN to create the Goods Movement Reference (GMR).

As the goods will enter a new customs regime when entering Dover, this will be the Office of Transit. For the port of Dover this will be carried out using the UK Goods Vehicle Movement Service (GVMS).

The driver presents his documentation to the registration agent who proceeds with the pairing his VRN with the barcode of the EAD. When the driver enters Calais, the carrier ensures the driver has all the customs documents ready to be presented during the pairing stage, including the TAD and valid GMR.

Frank uses GVMS to create a Goods Movement Reference (GMR) by including information such as his Vehicle Reference Number (VRN) and the consignment TAD MRN.

The carrier validates GVMS, confirming the crossing details and VRN/GMRs. Once the Ferry has departed, the carrier sends the data set to HMG.

HMG receives the data and carries out the Office of Transit function, messaging the carrier and haulier via GVMS that the goods must be taken to the BCP in Sevington.

In order for Frank to clear the goods, he clears them by submitting an import declaration into CHIEF/CDS and accounting for any relevant duties and import VAT. The Driver waits for confirmation from Border Force that the goods are cleared or require inspection and delivers the goods to Adam's premise.

Agent

Importer

Authority

Exporter



# 5. Key Steps: Moving fish from France to Great Britain, CTC Import

GB EORI Number	In order to apply for a <u>GB EORI number</u> you will need your VAT number, Na-
Importer	tional Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days.
EU EORI Number Exporter	Every business exporting goods from the EU will need to have an Economic Operator's Registration and Identification (EORI) number from a customs authority in the EU. From the end of the transition period only EU EORI numbers, including XI EORI, are acceptable in the EU. EU exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. In France, the EORI number given to your entity will star with FR, followed by your SIRET number.
Incoterms	When you are negotiating a contract with a buyer, you'll need to discuss and
Importer Exporter	agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. <u>Icoterms</u> are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.
Rules of Origin Importer Exporter	In order to <u>qualify for preferential tariff rates under in the TCA</u> , businesses must meet certain domestic content or processing requirements, known as Rules of Origin. The Rules of Origin determine the nationality of a good, and are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most
	Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfill the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool.
Register your vehicle trailers	You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway:
Freight Forwarder	<ul><li>commercial trailers weighing over 750kg</li><li>non-commercial trailers weighing over 3,500kg</li></ul>
Standard Interna- tional Operating Licence	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.
Freight Forwarder	
EU Community Licence	This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences.
Freight Forwarder	These allow:
	trips between all EU member countries
	transit traffic through EU member countries
	<ul> <li>cabotage (journeys entirely within one EU country)</li> </ul>

IUU Catch Certificate (CC)	You must register with the relevant <u>competent authority in order to generate Catch Certificates</u> to accompany fishery products. This is due to Illegal, unreported and unregulated fishing (IUU) regulations.
Exporter	
Import Customs Declaration	You can hire a <u>transporter or customs agent</u> to make the import declaration and get your goods through UK customs.
Freight Forwarder	Depending on where you're moving goods, you need to be registered on the right <u>systems and have compatible software</u> to make declarations.
	You'll need to make a full import declaration before your goods board a vessel or train departing for a location that uses the <u>Goods Vehicle Movement Service</u> or a vessel departing for a location where <u>pre-lodgement</u> is needed.
	After your declaration is submitted and accepted, HMRC will tell you how much you owe. You will need to <u>pay duty</u> before your goods can be released.
IPAFFS pre-notification Importer	IPAFFS is the UKs web-based service for importing animals, animal products, high-risk food and animal feed of non-animal origin. This service is the replacement for TRACES and is located on GOV.UK and can be accessed via a wide range of platforms and devices.
	An Import Notification refers to the means of notification for consignment's originating from the EU that are currently not subject to SPS checks at a Border Control Post (BCP) when arriving in GB.
Customs export declaration and exit summary declara- tion	In order to submit export customs declarations and merged Exit Summary (EXS) information from France, you need to take the necessary actions to access to the French Delta G system.
Freight Forwarder	
NCTS Declaration	In order to submit transit declarations from France into NCTS, you need to take the necessary actions to access to Delta T.
Freight Forwarder	
Goods Documentation	A valid Export Accompanying Document (EAD) which has a Movement Reference Number (MRN) on it – this declaration may also include the data
Freight Forwarder	for the Exit Summary Declaration (EXS) for safety and security control. This export declaration has to be discharged at the border to evidence the export from the EU and allow the economic operator to zero rate their supply for VAT purposes.
	GB EORI Number as evidence of the delayed declaration
Authorised Consignor / Consignee Freight Forwarder	Authorised consignor/consignee status enables a trader to start/end movement of goods under transit at their own premises. To apply for authorised consignor status requires a customs comprehensive guarantee. To apply for authorised consignee status requires an approved temporary storage facility.

• cabotage (Journeys entirely within one EU country)

Freight Forwarder

Importer

26





### **GVMS**

### Freight Forwarder

GVMS is required from January for Transit and, from July for use of the Pre-lodgement model (more detail in the Border Operating Model). The driver will be required to present the GMR at the port or terminal of exit and the carrier will be responsible for capturing and validating the GMR at check-in. You will be required to ask traders to provide for each consignment carried, a unique reference number that proves that a declaration has either been prelodged or is not needed. This can be an MRN (for goods declared into CHIEF or Customs Declaration Service).

## Entry requirements for journeys via France

The haulier should check for additional entry requirements that may be required for the EU member state **e.g.** a **negative COVID-19 test from the past 72 hours to re-enter France.** DfT are providing regular updates on the requirements for HGV drivers using the Port of Dover or Eurotunnel and arranging a COVID-19 test.

## Smart Border

### Freight Forwarder

Freight Forwarder

French Customs have developed an IT solution known as the "smart border" to keep trade flowing between the UK and France, despite the reestablishment of customs clearance at the border.

The "envelope" function of the smart border allows traders and hauliers to consolidate multiple consignments under a single "declaration" and allow the haulier to present one single Movement/Master Reference Number (MRN) at the border. Information about this function is available <a href="here">here</a>.

You can use the envelope function with no login required through the following  $\underline{\text{web app}}$ 



## 6. Case Study: Moving fish from Great Britain to France, **CTC Export**

This case study sets out the processes for a British exporter using the Common Transit Convention to move a consignment of fish to France.



Name: Duncan

Job: British fisherman

**Process: Exporter of goods** 

Duncan is a commercial fisherman who catches fish at sea in Scotland and processes them at his premise. He currently ships his goods to France by lorry via Dover to Calais. His business is mid-sized and he doesn't have the in-house capacity to handle customs processes.



Name: Jean

Job: French retailer

**Process: Importer of goods** 

Jean runs a food supplier company in France. His business is mid-sized and he has the in-house capacity to handle customs processes. He has registered as an authorised consignee so he can end transit movements at his premise, rather than having to travel to an Office of Destination.



Name: Frank

**Title: Freight Forwarder** 

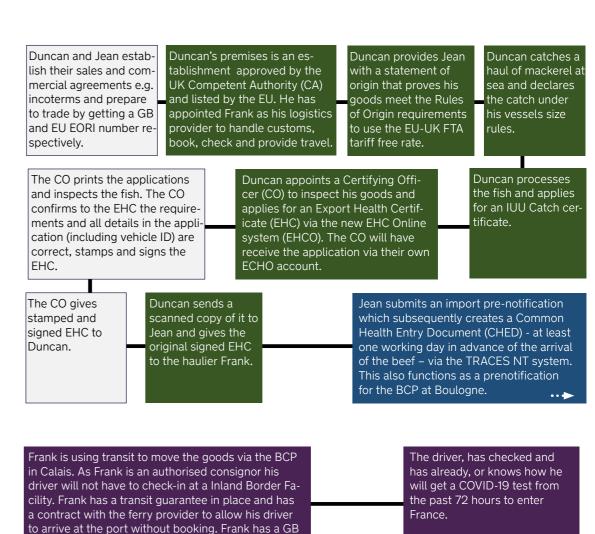
Process: Transporter of goods & customs intermediary

Frank has a logistics company and has the responsibility of moving the goods and completing the export formalities.



## 6. User Journey: Moving fish from Great Britain to France, **CTC Export**

The below diagram is a representation of actions actors must take to interact with the border to transport a lorry of GB caught fish from Great Britain to France via Dover to Calais using the Common Transit Convention.



and EU EORI number to submit declarations. Frank submits a transit declaration in the New Computerised Transit System (NCTS). Once accepted in NCTS a MRN is generated and a Transit Accompanying Document (TAD) is printed and sent to the

accompany the consignment.

of the ferry.

the declarations and grants Permission to Progress (P2P). P2P is Office of Destination. The paper TAD must usually granted in 3 seconds.

**HMG** assesses ence Number (MRN).

Frank pre-lodges a combined export and safety and security declaration (EXS) into the Customs Handling of Import and Export Freight system (CHIEF) generating an Movement Refer

Frank makes an ENS The driver loads the The driver arrives at the port of entry into the French goods and includes the Import Control Sys-TAD MRN, GMR and tem (ICS) using an EDI / EHC with the consign-ICS service at least two ment. hours before the arrival

Dover and drives to the ferry check-in where the carrier scans the TAD barcode and his Vehicle Reference Number (VNR). The driver confirms they are transporting fish.

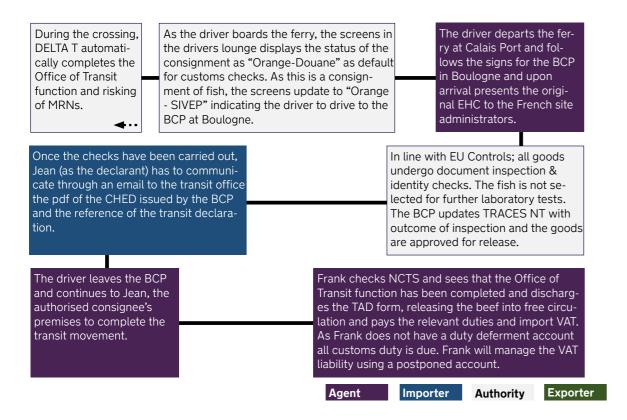
Authority

Exporter



# 6. User Journey: Moving fish from Great Britain to France, CTC Export

The below diagram is a representation of actions actors must take to interact with the border to transport a lorry of GB caught fish from Great Britain to France via Dover to Calais using the Common Transit Convention.



# 6. Case Study: Moving fish from Great Britain to France, CTC Export

GB EORI Number Exporter	In order to apply for a <u>GB EORI number</u> you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days.
EU EORI Number Importer	Every business exporting goods from the EU will need to have an Economic Operator's Registration and Identification (EORI) number from a customs authority in the EU. From the end of the transition period only EU EORI numbers, including XI EORI, are acceptable in the EU. EU exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. In France, the <u>EORI number</u> given to your entity will start with FR, followed by your SIRET number.
Incoterms Importer Exporter	When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. <a href="Loterms">Loterms</a> are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.
Rules of Origin Importer Exporter	In order to <u>qualify for preferential tariff rates under in the TCA</u> , businesses must meet certain domestic content or processing requirements, known as Rules of Origin. The Rules of Origin determine the nationality of a good, and are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfill the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool.
Register your vehicle trailers Freight Forwarder	You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway:  • commercial trailers weighing over 750kg  • non-commercial trailers weighing over 3,500kg
Standard Interna- tional Operating Licence	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.
Freight Forwarder	
EU Community Licence Freight Forwarder	This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences. These allow:
	trips between all EU member countries
	transit traffic through EU member countries
	cabotage (journeys entirely within one EU country)





## UK Catch Certificate (CC)

To create a <u>catch certificate</u>, you'll need to register on the Fish Export Service. You'll need a separate catch certificate for each export.

### **Exporter**

If you have registered your business for another Department for Environment, Food and Rural Affairs (Defra) service, you can register for the Fish Export Service by signing into your service. Go to your 'manage account' screen and register on the Fish Export Service by using the 'register for more services' button.

## **Export Health Certificate**

### **Exporter**

An Export Health Certificate (EHC) is an official document that confirms your export meets the health requirements of the destination country. You will be required to apply for an EHC if you're exporting or moving live animals or animal products from Great Britain (England, Scotland and Wales) to (or transiting through) countries in the European Union/European Economic Area. Your EHC will need to be completed and signed by an OV (Official Veterinarian) or Food Competent Certifying Officer (FCCO), recognised by the Animal and Plant Health Agency (APHA) as having the correct qualifications to certify the product in question.

## Import customs declaration

In order to submit an import customs declaration you need to take the necessary actions to access to the French Delta G system.

### **Importer**

## TRACES NT pre-notification

## Importer

You must pre-notify arrival of your consignment of SPS goods into the EU Point of Entry by completing Part One of the relevant documentation online, which is usually the Common Health Entry Document (CHED).

The Trade Control and Expert System – New Technologies (TRACES.NT) is the European Commission's online notification system for moving agri-food goods into Northern Ireland from GB. It will cover notification of movement of live animals, animal products, food and feed not of animal origin, and plants and plant products from GB to a Northern Ireland Point of Entry.

## National Export System

### Freight Forwarder

The <u>National Export System</u> is an electronic based system which allows exporters to lodge an export entry with Customs before their goods leave the UK, and fulfil safety and security (S&S) requirements. It is connected to the Custom Handling of Import and Export (CHIEF) system, which records the movement of goods, automatically checks for entry errors.

Exporters submitting declarations must ensure that their goods are cleared on NES before they're loaded for transport. Clearance can only be obtained through the provision of a goods arrival message in NES that formally enters the goods into customs control (legal acceptance).

NES is currently used for goods movements from the UK to the EU and does not cover exports to NI, which will use the Customs Declaration Service. Further guidance on this can be found <a href="here">here</a>.

## GB NCTS Declaration

The NCTS is an online system that traders must use to manage your transit departure declarations and arrival notifications. You'll need to set up an account to use the <u>GB NCTS service</u>.

## Freight Forwarder

You'll need a Government Gateway user ID and password to sign in to the service. If you do not have a user ID, you can create one when you submit a declaration. You can access NCTS through the HMRC portal or by using the Government Gateway. Enrolling will require you to follow the on-screen instructions on the service you're using, linking your account to the address held for your EORI number.

## Goods Documentation

### Freight Forwarder

A valid Export Accompanying Document (EAD) which has a Movement Reference Number (MRN) on it – this declaration may also include the data for the Exit Summary Declaration (EXS) for safety and security control. This export declaration has to be discharged at the border to evidence the export from the EU and allow the economic operator to zero rate their supply for VAT purposes.

GB EORI Number as evidence of the delayed declaration

### Entry requirements for journeys via France

Freight Forwarder

The haulier should check for additional entry requirements that may be required for the EU member state **e.g. a negative COVID-19 test from the past 72 hours to re-enter France.** DfT are providing regular updates on the requirements for HGV drivers using the Port of Dover or Eurotunnel and arranging a COVID-19 test.

## Import Control System (ICS)

## Freight Forwarder

A haulier or the person acting on their behalf with their knowledge and consent must plan how they will provide the data required for the entry summary declaration for the purposes of safety/security control. The haulier or representative must enter the entry summary declaration (ENS) via ICS in order for the administrations to analyse the level of security risk. The transmission must be done into the ICS system for a safety /security control, before crossing the EU border.

The information required is as follows:

- the identity of the person liable for the ENS or its representative (EORI
- number);
- the commercial description of the goods;
- the mode of transport and border crossing

## Authorised Consignor / Consignee

## Freight Forwarder Importer

Authorised consignor/consignee status enables a trader to start/end movement of goods under transit at their own premises. To apply for authorised consignor status requires a customs comprehensive guarantee. To apply for authorised consignee status requires an approved temporary storage facility.



## 7. Case Study: Moving High-Priority Plants from the **Netherlands to Great Britain, Import**

This case study sets out the processes for a Dutch exporter moving a consignment of 'high-priority' regulated plants to Great Britain.



Name: Roel

Job: Netherlands farmer

**Process: Exporter of goods** 

Roel is a commercial farmer who sells plants to garden centres in Great Britain. He currently moves his goods to England by lorry via the ferry from Hoek to Harwich. Roel will need to supply Heather with a Phytosanitary Certificate.



Name: Heather

Job: French manufacturer

**Process: Importer of goods** 

Heather runs a store in Great Britain that buys plants from Roel. Heather as agreed with Roel that using CTC will meet their business requirements the best, and has registered her premise as an authorised consignee to end CTC movements.



Name: Chris

**Job: HGV Driver** 

**Process: Transporter of goods** 

Chris is a driver for a haulage firm based in Great Britain that transports goods across Europe and GB. Chris's company will have to ensure it is prepared to meet the new EU and GB requirements for drivers transporting goods across the border. If Chris brings back goods from abroad that he bought for himself or as a gift, he should check the new rules on bringing goods into the UK for personal use.



## 7. User Journey: Moving High-Priority Plants from the **Netherlands to Great Britain, Import**

The below diagram is a representation of actions actors must take in order to transport plants by lorry (Roll on Roll off) from France to Great Britain (via Hoek Van Holland to Harwich).

> Roel and Heather establish their sales and commercial agreements e.g. incoterms and prepare to trade by getting a EU and GB EORI number respectively.

> The roses passes inspection and the PC is stamped and signed by the CA. The CA dispatches the PC to the exporter.

Roel receives original signed PC and sends a scanned copy of it to Heather and will give the original signed certificate to Chris, the driver, when they collect the goods.

When loading the goods, Chris

ising EIDR to delay her import

leclaration to GB, she has giv-

n Chris a copy of her GB EOR

umber in advance.

nsures he receives the rel-

OV.UK and EU guidance

Roel applies for a phytosanitary certificate (PC) rom the relevant CA.

Heather has prepared to pre-lodge an import declaration into CHIEF/CDS beore the goods board the vessel. Heather will also account for any relevant duties and import VAT.

Chris arrives at the terminal, he MRN has already been enered in Portbase by Roel. As hris's truck VRN is scanned by the ANPR reader he checks

To confirm the Ferry Operator has met the export requirements of all freight on board, the manifest (data) is sent to the Netherlands Customs via Portbase prior to the ferry departing).

To confirm the Ferry Operator has met the export requirements of all freight on board, the manifest (data) is sent to the Netherlands Customs via Portbase prior to the ferry departing).

n and he drives onto the ferry.

hris is asked by the Port Op-

When loading the goods, Chris ensures he receives the ORI number in advance.

Roel submits a customs export declaration and Exit Summary (EXS) data merged into the Nether ands customs declaration system, producing an Export Accompanyin Document (EAD) with a Movement Reference Number (MRN).

At Heather's request Roel also shares the data from his export declaration. There is no preferenial tariff rate for importing roses. Roel is listed as an authorised establishment by a relevant EU Competent Authority (CA).

Heather has fulfilled the requirements for a operating as a Place of Destination for plants and plant prod ucts. Having received the scanned PC back from Roel, Heather submits a pre-notification on the PEACH system in advance of the goods' arrival.

> To confirm the Ferry Operator has met the export requirements of all freight on board, the manifest (data) is sent to the Netherlands Customs via Portbase prior to the ferry depart-

When loading the goods, Chris sing EIDR to delay her impor declaration to GB, she has giv

Within 3 days of a consignment reaching GB, the original PC must be provided to the plant health authority - Heather can start to distribute the plants immediately and does not need to wait for any inspection to take place at her premises.

Importer

Authority

**Exporter** 





# 7. Key Steps: Moving High-Risk Plants from the Netherlands to Great Britain, Import

GB EORI Number	In order to apply for a GB EORI number you will need your VAT number, Na-
Importer	tional Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days.
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Standard Interna- tional Operating Licence	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.
Haulier	
EU Community Licence	This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences.
Haulier	These allow:  • trips between all EU member countries
	transit traffic through EU member countries
	cabotage (journeys entirely within one EU country)

Phytosanitary certificate (PC) Exporter	A <u>phytosanitary certificate</u> is an official document that certifies that the material has been inspected, is considered free from quarantine and other pests, and that it conforms to the plant health regulations of the importing country. The exporter will need to apply for a phytosanitary certificate from the relevant competent authority of the EU country of origin; this will need to be secured prior to the goods' departure so that it can be sent to the importer for pre-notification purposes	
Register and pre-notify your goods on the relevant import IT system	You must be registered with Government Gateway before you can register with and start using one of the import IT systems to import goods to Great Britain. bDefra and APHA have been working to develop and deliver plant and plant products import capability on IPAFFS to replace the current national system - PEACH. Plant import functionality will be available on IPAFFS, on a phased basis throughout 2022. From January 1, If you already use the PEACH IT system, continue to use it until you are contacted to switch to IPAFFs.	
	If you're importing goods for the first time from 1 January 2022, register to use <a href="PAFFs">IPAFFs</a> .	
Portbase Haulier	Pre-notification via Notification Export Documentation is possible for almost all Dutch deepsea, shortsea and ferry terminals. It is even mandatory at a large number of terminals, where you will not be granted access without pre-notification. Make clear agreements in your logistics chain as to who will be responsible for pre-notifications. Generally speaking, this is the forwarder exporter or carrier.	
Import Customs Declaration	You can hire a <u>transporter or customs agent</u> to make the import declaration and get your goods through UK customs.	
Importer	Depending on where you're moving goods, you need to be registered on the right <u>systems and have compatible software</u> to make declarations.	
	You'll need to make a full import declaration before your goods board a vessel or train departing for a location that uses the <u>Goods Vehicle Movement Service</u> or a vessel departing for a location where <u>pre-lodgement</u> is needed.	
	After your declaration is submitted and accepted, HMRC will tell you how much you owe. You will need to <u>pay duty</u> before your goods can be released.	
Export declaration  Exporter	The <u>Aangiftesysteem (AGS)</u> declaration system is a single system for declarations. It will replace all declaration systems presently used by Customs.	

# 8. Case Study: Moving Plants from Great Britain to the Netherlands, Export

This case study sets out the processes for a British exporter moving a consignment of plants to the Netherlands.



Name: Mitch

Title: British farmer

**Process: Exporter of goods** 

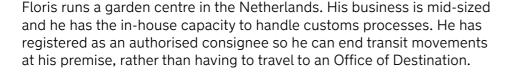
Mitch is a commercial farmer who sells plants to garden centres in the Netherlands. He currently moves his goods to the Netherlands by lorry via the ferry from Harwich to Hoek.



Name: Floris

Title: French manufacturer

**Process: Importer of goods** 





Name: Chris

**Title: HGV Driver** 

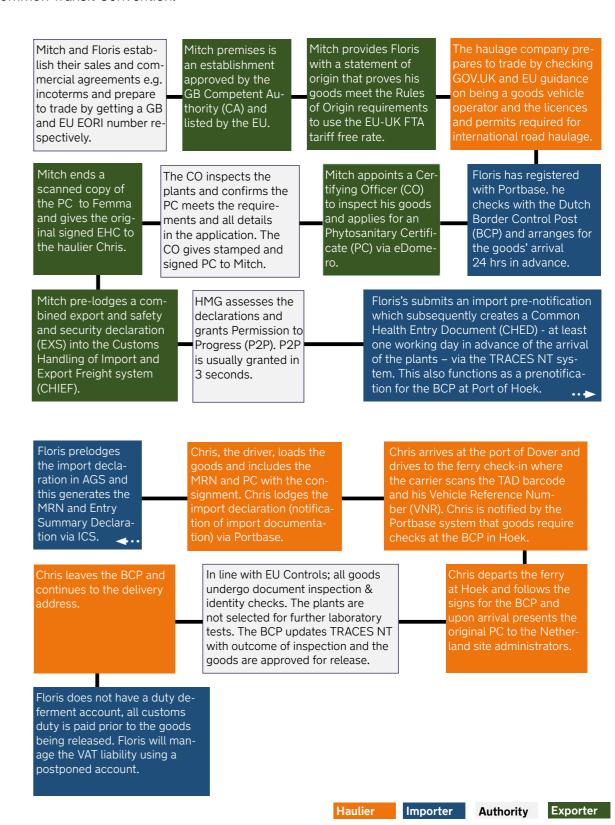
**Process: Transporter of goods** 

Chris is a driver for a haulage firm based in Great Britain that transports goods across Europe and GB. Chris's company will have to ensure it is prepared to meet the new EU and GB requirements for drivers transporting goods across the border. If Chris brings back goods from abroad that he bought for himself or as a gift, he should check the new rules on bringing goods into the UK for personal use.



# 8. Case Study: Moving Plants from Great Britain to the Netherlands, Export

The below diagram is a representation of actions actors must take to interact with the border to transport an accompanied lorry of plant products from the Netherlands to Great Britain, using the Common Transit Convention.



41



# 8. Key Steps: Moving Plants from Great Britain to the Netherlands, Export

GB EORI Number Exporter	In order to apply for a <u>GB EORI number</u> you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start	
Laportei	date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days.	
EU EORI Number	Every business exporting goods from the EU will need to have an Economic	
Importer	Operator's Registration and Identification (EORI) number from a customs authority in the EU. From the end of the transition period only EU EORI numbers, including XI EORI, are acceptable in the EU. EU exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. In France, the <a href="EORI number">EORI number</a> given to your entity will star with FR, followed by your SIRET number.	
Incoterms	When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles	
Importer Exporter	and pays for insurance, handles customs procedures, and pays any duties and taxes. <u>Icoterms</u> are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.	
Rules of Origin	In order to qualify for preferential tariff rates under in the TCA, businesses	
Importer Exporter	must meet certain domestic content or processing requirements, known as Rules of Origin. The Rules of Origin determine the nationality of a good, and are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfill the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool.	
Register your vehicle trailers	You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway:	
Haulier	<ul><li>commercial trailers weighing over 750kg</li><li>non-commercial trailers weighing over 3,500kg</li></ul>	
Standard Interna- tional Operating Licence	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.	
Haulier		
EU Community Licence	This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences.	
Haulier	These allow:	
	trips between all EU member countries	
	transit traffic through EU member countries	
	<ul> <li>cabotage (journeys entirely within one EU country)</li> </ul>	

Phytosanitary certificate (PC) Exporter	For regulated plants and plant products, GB exporters need to have registered with the appropriate plant health authority in GB to obtain a <a href="https://pww.ncbi.nlm.nih.gov/phytosan-itary.certificate">https://pww.ncbi.nlm.nih.gov/phytosan-itary.certificate</a> . For used farm machinery, plant products and plant produce, exporters should use the Plant Health Export Service to apply for phytosan-itary certificates. Exporters of potatoes, seeds, grain and bulbs should use the eDomero system – these commodities will b moving to the Plant Health Export Service during 2022.	
TRACES NT pre-notification	You must pre-notify arrival of your consignment of SPS goods into the EU Point of Entry by completing Part One of the relevant documentation online, which is usually the Common Health Entry Document (CHED).	
Importer	The Trade Control and Expert System – New Technologies (TRACES.NT) is the European Commission's online notification system for moving agri-food goods into Northern Ireland from GB. It will cover notification of movement of live animals, animal products, food and feed not of animal origin, and plants and plant products from GB to a Northern Ireland Point of Entry.	
National Export System Exporter	The National Export System is an electronic based system which allows exporters to lodge an export entry with Customs before their goods leave the UK, and fulfil safety and security (S&S) requirements. It is connected to the Custom Handling of Import and Export (CHIEF) system, which records the movement of goods, automatically checks for entry errors.	
	Exporters submitting declarations must ensure that their goods are cleared on NES before they're loaded for transport. Clearance can only be obtained through the provision of a goods arrival message in NES that formally enters the goods into customs control (legal acceptance).	
	NES is currently used for goods movements from the UK to the EU and does not cover exports to NI, which will use the Customs Declaration Service. Further guidance on this can be found <a href="here">here</a> .	
Import declaration	The <u>Aangiftesysteem (AGS)</u> declaration system is a single system for declarations. It will replace all declaration systems presently used by Customs.	
Portbase Haulier	Pre-notification via Notification Export Documentation is possible for almost all Dutch deepsea, shortsea and ferry terminals. It is even mandatory at a large number of terminals, where you will not be granted access without pre-notification. Make clear agreements in your logistics chain as to who will be responsible for pre-notifications. Generally speaking, this is the forwarder, exporter or carrier.	
Import Control System (ICS) Haulier OR some- one on their behalf	A haulier or the person acting on their behalf with their knowledge and consent must plan how they will provide the data required for the entry summary declaration for the purposes of safety/security control. The haulier or representative must enter the entry summary declaration (ENS) via ICS in order for	

EU border.

# 9. Case Study: Moving Auto-Parts to Great Britain from Belgium, Temporary Storage Import

This case study sets out the processes for a Belgium exporter moving a consignment of non-controlled goods to Great Britain.



Name: Antoine

Title: Belgium manufacturer

**Process: Exporter of goods** 

Antoine is a businessman who sells auto-parts to companies in England by unaccompanied freight via the ferry from Zeebrugge to Immingham. His business is mid-sized and he doesn't have the in-house capacity to handle customs processes.



Name: Jess

Title: British manufacturer

**Process: Importer of goods** 

Jess runs a car business in England. Her business is mid-sized and she has the in-house capacity to handle customs processes.



Name: Frank

**Title: Freight Forwarder** 

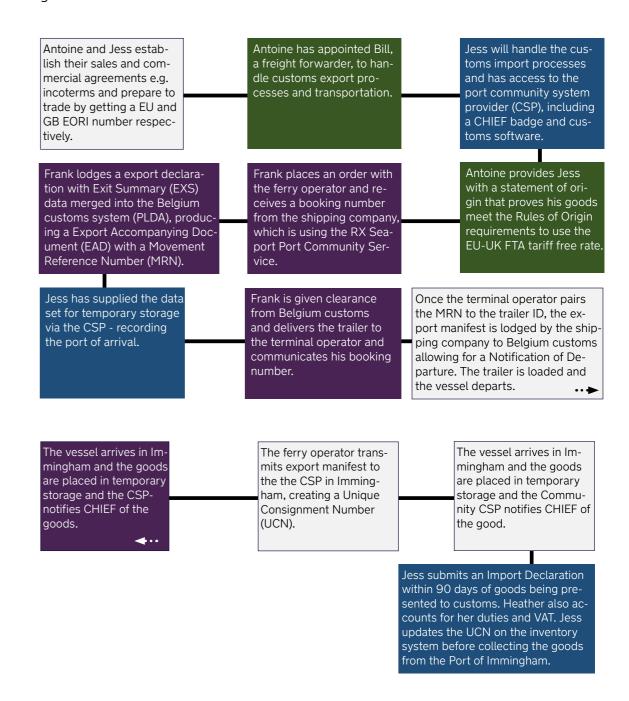
**Process: Transporter of goods & customs intermediary** 

Frank has a logistics company and has the responsibility of moving the goods and completing the export formalities.



# 9. User Journey: Moving Auto-Parts to Great Britain from Belgium, Temporary Storage Import

The below diagram is a representation of actions actors must take to interact with the border to transport an unaccompanied lorry of auto-parts from Belgium to Great Britain using temporary storage.



Agent

mporter

Authority

xporter





# 9. Key Steps: Moving Auto-Parts to Great Britain from Belgium, Temporary Storage Import

GB EORI Number	In order to apply for a <u>GB EORI number</u> you will need your VAT number, National Insurance number. Unique Taypayor Peferance (LTD). Pusinges start	
Importer	tional Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days.	
EU EORI Number	Every business exporting goods from the EU will need to have an Economic	
Exporter	Operator's Registration and Identification (EORI) number from a customs authority in the EU. From the end of the transition period only EU EORI numbers, including XI EORI, are acceptable in the EU. EU exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. In France, the <u>EORI number</u> given to your entity will stand with FR, followed by your SIRET number.	
Incoterms	When you are negotiating a contract with a buyer, you'll need to discuss and	
Importer Exporter	agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. <u>Icoterms</u> are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.	
Rules of Origin	In order to <u>qualify for preferential tariff rates under in the TCA</u> , businesses must meet certain domestic content or processing requirements, known as	
Importer	Rules of Origin. The Rules of Origin determine the nationality of a good, and	
Exporter	are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfill the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool.	
Register your vehicle trailers	You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway:	
Haulier	<ul><li>commercial trailers weighing over 750kg</li><li>non-commercial trailers weighing over 3,500kg</li></ul>	
Standard Interna- tional Operating Licence	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.	
Haulier		
EU Community Licence	This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences.	
Haulier	These allow:	
	trips between all EU member countries	
	transit traffic through EU member countries	
	<ul> <li>cabotage (journeys entirely within one EU country)</li> </ul>	

Customs export declaration and Exit Summary Declaration

PLDA software communicates directly with the Belgian PLDA e-customs system, helping you manage exports and re-exports in both the normal and simplified procedure.

### Freight Forwarder

## Rx Seaport (for Zeebrugge)

## Freight Forwarder

RX SeaPort is a digital system that joins up the data submitted and required by all parties at the Port of Zeebrugge. The data is registered for imports and exports through their e-Desk. This can be done manually, through a linked data connection or through customs software.

Drivers will not be allowed to proceed to the Zeebrugge Terminal if customs declarations have not been pre-notified through the e-Desk of the RX Seaport system. If goods arrive from the UK without declarations pre submitted they will be held at the terminal at a cost. Information on pre-registration of customs data via the e-Desk.

## Import Customs Declaration

You can hire a <u>transporter or customs agent</u> to make the import declaration and get your goods through UK customs.

## Freight Forwarder

Depending on where you're moving goods, you need to be registered on the right <u>systems and have compatible software</u> to make declarations.

You'll need to make a full import declaration before your goods board a vessel or train departing for a location that uses the <u>Goods Vehicle Movement Service</u> or a vessel departing for a location where <u>pre-lodgement</u> is needed.

After your declaration is submitted and accepted, HMRC will tell you how much you owe. You will need to <u>pay duty</u> before your goods can be released.

# 10. Case Study: Moving Auto-Parts to Belgium from Great Britain, Temporary Storage Export

This case study sets out the processes for a British exporter moving a consignment of non-controlled goods to Belgium.



Name: Pete

Title: British manufacturer

**Process: Exporter of goods** 

Pete is a businessman in Great Britain who sells auto-parts to companies in Belgium by unaccompanied freight via the ferry from Immingham to Zebrugge. His business is mid-sized and he doesn't have the in-house capacity to handle customs processes.



Name: Chloé

Title: Belgium manufacturer

**Process: Importer of goods** 

Chloé runs a car business in Belgium. Her business is mid-sized and she has the in-house capacity to handle customs processes.



Name: Frank

**Title: Freight Forwarder** 

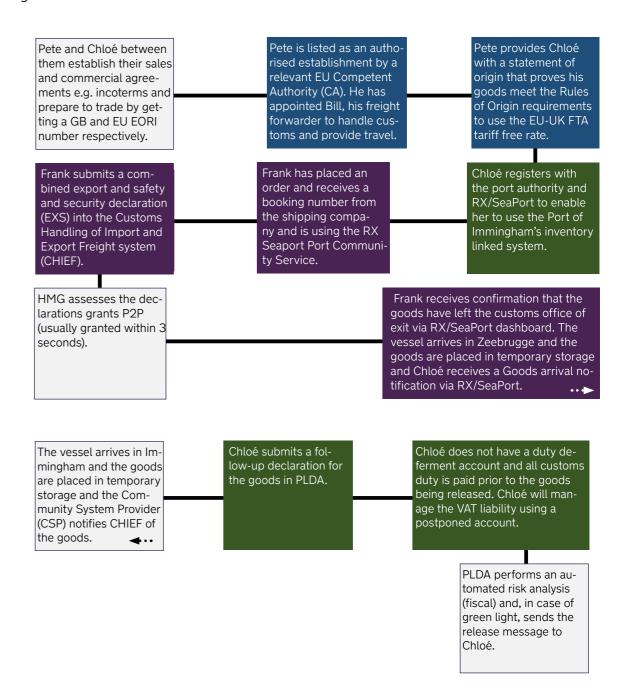
**Process: Transporter of goods & customs intermediary** 

Frank has a logistics company and has the responsibility of moving the goods and completing the export formalities.



# 10. User Journey: Moving Auto-Parts to Belgium from Great Britain, Temporary Storage Export

The below diagram is a representation of actions actors must take to interact with the border to transport an unaccompanied lorry of auto-parts from Great Britain to Belgium using temporary storage.



Agent

nporter

uthority

Exporter





# 10. Key Steps: Moving Auto-Parts to Belgium from Great Britain, Temporary Storage Export

GB EORI Number	In order to apply for a GB EORI number you will need your VAT number, Na-
Exporter	tional Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days.
EU EORI Number	Every business exporting goods from the EU will need to have an Economic Operator's Registration and Identification (EORI) number from a customs
Importer	authority in the EU. From the end of the transition period only EU EORI numbers, including XI EORI, are acceptable in the EU. EU exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. In France, the <u>EORI number</u> given to your entity will start with FR, followed by your SIRET number.
Incoterms	When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles
Importer Exporter	and pays for insurance, handles customs procedures, and pays any duties and taxes. <u>Icoterms</u> are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.
Rules of Origin	In order to <u>qualify for preferential tariff rates under in the TCA</u> , businesses must meet certain domestic content or processing requirements, known as
Importer	Rules of Origin. The Rules of Origin determine the nationality of a good, and
Exporter	are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfill the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool.
Register your vehicle trailers	You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway:
Haulier	<ul><li>commercial trailers weighing over 750kg</li><li>non-commercial trailers weighing over 3,500kg</li></ul>
Standard Interna- tional Operating Licence	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.
Haulier	
EU Community Licence	This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences.
Haulier	These allow:
	trips between all EU member countries
	transit traffic through EU member countries
	<ul> <li>cabotage (journeys entirely within one EU country)</li> </ul>

Customs import declaration	PLDA software communicates directly with the Belgian PLDA e-customs system, helping you manage imports in both the normal and simplified procedure.
Importer	
National Export System	The <u>National Export System</u> is an electronic based system which allows exporters to lodge an export entry with Customs before their goods leave the UK, and fulfil safety and security (S&S) requirements. It is connected to the
Freight Forwarder	Custom Handling of Import and Export (CHIEF) system, which records the movement of goods, automatically checks for entry errors.
	Exporters submitting declarations must ensure that their goods are cleared

ther guidance on this can be found here.

through the provision of a goods arrival message in NES that formally enters the goods into customs control (legal acceptance).

NES is currently used for goods movements from the UK to the EU and does not cover exports to NI, which will use the Customs Declaration Service. Fur-

on NES before they're loaded for transport. Clearance can only be obtained

## Rx Seaport (for Zeebrugge)

RX SeaPort is a digital system that joins up the data submitted and required by all parties at the Port of Zeebrugge. The data is registered for imports and exports through their e-Desk. This can be done manually, through a linked data connection or through customs software.

## Freight Forwarder

Drivers will not be allowed to proceed to the Zeebrugge Terminal if customs declarations have not been pre-notified through the e-Desk of the RX Seaport system. If goods arrive from the UK without declarations pre submitted they will be held at the terminal at a cost. Information on pre-registration of customs data via the e-Desk.

## Import Control System (ICS)

## Freight Forwarder

A haulier or the person acting on their behalf with their knowledge and consent must plan how they will provide the data required for the entry summary declaration for the purposes of safety/security control. The haulier or representative must enter the entry summary declaration (ENS) via ICS in order for the administrations to analyse the level of security risk. The transmission must be done into the ICS system for a safety /security control, before crossing the EU border.

# 11. Case Study: Moving Jenever (Gin) from Belgium to Great Britain, Import

This case study sets out the processes for a Belgium exporter moving a consignment of Gin to Great Britain.



Name: Thomas

Title: Gin producer

**Process: Exporter of goods** 

Thomas is a jenever producer who sells jenever to buyers in England. He currently moves his goods to England by unaccompanied freight via Zeebrugge to Tilbury. His business is mid-sized and he doesn't have the in-house capacity to handle customs processes.



Name: Claire

Title: Business owner

**Process: Importer of goods** 

Claire runs a spirits business in England and purchases jenever from Thomas, a jenever producer. Her business is mid-sized and she has the in-house capacity to handle customs processes.



Name: Frank

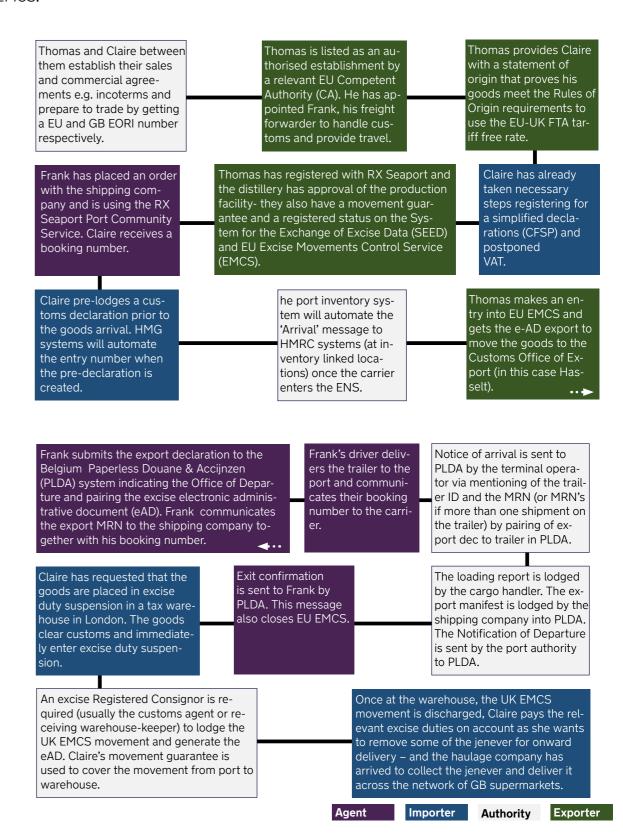
**Title: Freight Forwarder** 

Process: Transporter of goods & customs intermediary

Frank has a logistics company and has the responsibility of moving the goods and completing the export formalities.

# 11. User Journey: Moving Jenever (Gin) from Belgium to Great Britain, Import

The below diagram is a representation of actions actors must take to interact with the border to transport an unaccompanied lorry of Gin from Belgium to Great Britain using temporary storage and EMCS.







# 11. Key Steps: Moving Jenever (Gin) from Belgium to Great Britain, Import

GB EORI Number	In order to apply for a <u>GB EORI number</u> you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start	
Exporter	date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days.	
EU EORI Number	Every business exporting goods from the EU will need to have an Economic	
Importer	Operator's Registration and Identification (EORI) number from a customs authority in the EU. From the end of the transition period only EU EORI numbers, including XI EORI, are acceptable in the EU. EU exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. In France, the <u>EORI number</u> given to your entity will star with FR, followed by your SIRET number.	
Incoterms	When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles	
Importer Exporter	and pays for insurance, handles customs procedures, and pays any duties and taxes. <u>Icoterms</u> are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.	
Rules of Origin	In order to <u>qualify for preferential tariff rates under in the TCA</u> , businesses must meet certain domestic content or processing requirements, known as	
Importer	Rules of Origin. The Rules of Origin determine the nationality of a good, and	
Exporter	are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfill the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool.	
Register your vehicle trailers	You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway:	
Haulier	<ul><li>commercial trailers weighing over 750kg</li><li>non-commercial trailers weighing over 3,500kg</li></ul>	
Standard Interna- tional Operating Licence	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.	
Haulier		
EU Community Licence	This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences.	
Haulier	These allow:	
	trips between all EU member countries	
	transit traffic through EU member countries	
	<ul> <li>cabotage (journeys entirely within one EU country)</li> </ul>	

Customs export declaration	PLDA software communicates directly with the Belgian PLDA e-customs system, helping you manage exports and re-exports in both the normal and simplified procedure.	
Freight Forwarder		
Import Customs Declaration	You can hire a <u>transporter or customs agent</u> to make the import declaration and get your goods through UK customs.	
Freight Forwarder	Depending on where you're moving goods, you need to be registered on the right <u>systems and have compatible software</u> to make declarations.	
	You'll need to make a full import declaration before your goods board a vessel or train departing for a location that uses the <u>Goods Vehicle Movement Service</u> or a vessel departing for a location where <u>pre-lodgement</u> is needed.	
	After your declaration is submitted and accepted, HMRC will tell you how much you owe. You will need to <u>pay duty</u> before your goods can be released.	
Rx Seaport (for Zeebrugge)	RX SeaPort is a digital system that joins up the data submitted and required by all parties at the Port of Zeebrugge. The data is registered for imports and exports through their e-Desk. This can be done manually, through a linked	
Freight Forwarder	data connection or through customs software.	
	Drivers will not be allowed to proceed to the Zeebrugge Terminal if customs declarations have not been pre-notified through the e-Desk of the RX Seaport system. If goods arrive from the UK without declarations pre submitted they will be held at the terminal at a cost. Information on pre-registration of customs data via the e-Desk.	
EU EMCS & SEED Freight Forwarder	The Excise Movement and Control System (EMCS) is a computerised system for monitoring the movement of excise goods under duty suspension in the EU.	
	It records, in real-time, the movement of alcohol, tobacco and energy products for which excise duties have still to be paid.	

goods the operator in question is authorised to trade.

<u>SEED</u> is a register of economic operators, part of which traders can consult online, to see whether a given excise number is valid and what categories of

## 12. Case Study: Moving Scotch Whisky from Great Britain to Belgium, Export

This case study sets out the processes for a British exporter moving a consignment of Scotch Whisky to Belgium.



Name: Daniel

Title: Scotch Whisky producer

**Process: Exporter of goods** 

Daniel runs a distillery who sells Scotch Whisky to buyers in Belgium. He currently moves his goods to Belgium by unaccompanied ferry from Scotland to Belgium via London. His business is mid-sized and he doesn't have the in-house capacity to handle customs processes.



Name: Isabella

Title: Business owner

**Process: Importer of goods** 

Isabella runs a spirits business in Belgium who purchases Scotch Whisky from Daniel's distillery. Her business is mid-sized and she has the in-house capacity to handle customs processes.



Name: Frank

**Title: Freight Forwarder** 

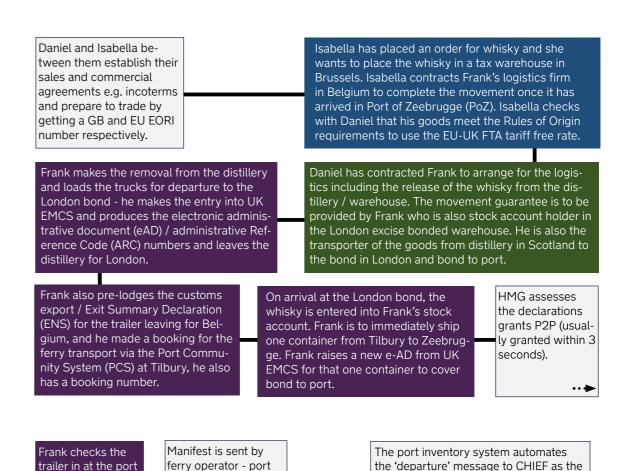
Process: Transporter of goods & customs intermediary

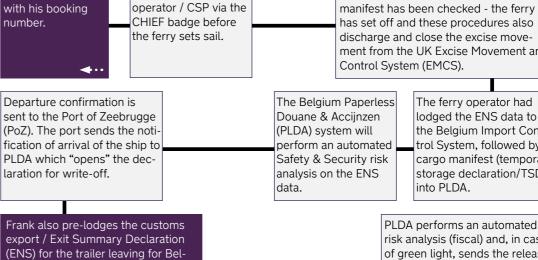
Frank has a logistics company and has the responsibility of moving the goods and completing the export formalities.



## 12. User Journey: Moving Scotch Whisky from Great Britain to Belgium, Export

The below diagram is a representation of actions actors must take to interact with the border to transport an unaccompanied lorry of Gin from Great Britain to Belgium using temporary storage and EMCS.





gium, and he made a booking for the

ferry transport via the Port Commu-

nity System (PCS) at Tilbury, he also

has a booking number.

discharge and close the excise movement from the UK Excise Movement and Control System (EMCS). The ferry operator had lodged the ENS data to the Belgium Import Con-

trol System, followed by a cargo manifest (temporary storage declaration/TSD) into PLDA.

PLDA performs an automated risk analysis (fiscal) and, in case of green light, sends the release message to Frank. Frank's firm picks up the trailer and drives from Zeebrugge to Brussels.

Authority

Exporter



# 12. Key Steps: Moving Scotch Whisky from Great Britain to Belgium, Export

GB EORI Number	In order to apply for a GB EORI number you will need your VAT number, Na-		
Importer	tional Insurance number, Unique Taxpayer Reference (UTR), Business sta date, Standard Industrial Classification (SIC) code and Government Gatev user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days.		
EU EORI Number Exporter	Provery business exporting goods from the EU will need to have an Economore Operator's Registration and Identification (EORI) number from a customs authority in the EU. From the end of the transition period only EU EORI numbers, including XI EORI, are acceptable in the EU. EU exporters will need have an EU EORI number even if they use a forwarder or customs agent export declarations. In France, the EORI number given to your entity will with FR, followed by your SIRET number.		
Incoterms Importer Exporter	When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. <a href="Loterms">Loterms</a> are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.		
Rules of Origin Importer Exporter	In order to <u>qualify for preferential tariff rates under in the TCA</u> , businesses must meet certain domestic content or processing requirements, known as Rules of Origin. The Rules of Origin determine the nationality of a good, and are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfill the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool.		
Register your vehicle trailers Haulier	You must now register these types of trailers before you drive to or throug most EU countries, Iceland, Liechtenstein and Norway: <ul> <li>commercial trailers weighing over 750kg</li> <li>non-commercial trailers weighing over 3,500kg</li> </ul>		
Standard Interna- tional Operating Licence	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.		
Haulier			
EU Community Licence	This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences.		
Haulier	These allow:  • trips between all EU member countries		
	transit traffic through EU member countries		
	cabotage (journeys entirely within one EU country)		

Customs import declaration	PLDA software communicates directly with the Belgian PLDA e-customs system, helping you manage imports in both the normal and simplified procedure.	
Importer		
National Export System Freight Forwarder	The National Export System is an electronic based system which allows exporters to lodge an export entry with Customs before their goods leave the UK, and fulfil safety and security (S&S) requirements. It is connected to the Custom Handling of Import and Export (CHIEF) system, which records the	
_	movement of goods, automatically checks for entry errors.	
	Exporters submitting declarations must ensure that their goods are cleared on NES before they're loaded for transport. Clearance can only be obtained through the provision of a goods arrival message in NES that formally enters the goods into customs control (legal acceptance).	
	NES is currently used for goods movements from the UK to the EU and does not cover exports to NI, which will use the Customs Declaration Service. Further guidance on this can be found <a href="here">here</a> .	
Rx Seaport (for Zeebrugge)	RX SeaPort is a digital system that joins up the data submitted and required by all parties at the Port of Zeebrugge. The data is registered for imports and exports through their e-Desk. This can be done manually, through a linked	
Freight Forwarder	data connection or through customs software.	

toms data via the e-Desk.

## **UK EMCS**

## Excise Movement and Control System (EMCS) is a UK and EU-wide computer system that's used to record duty suspended movements of excise goods taking place within the UK and the EU.

Drivers will not be allowed to proceed to the Zeebrugge Terminal if customs declarations have not been pre-notified through the e-Desk of the RX Seaport system. If goods arrive from the UK without declarations pre submitted they will be held at the terminal at a cost. Information on pre-registration of cus-

EMCS captures and processes information about the movements online, validates the data entered and allows real time notification of the dispatch and receipt of duty suspended excise goods.

## Import Control System (ICS)

Freight Forwarder

## Freight Forwarder

A haulier or the person acting on their behalf with their knowledge and consent must plan how they will provide the data required for the entry summary declaration for the purposes of safety/security control. The haulier or representative must enter the entry summary declaration (ENS) via ICS in order for the administrations to analyse the level of security risk. The transmission must be done into the ICS system for a safety /security control, before crossing the EU border.

## 13. Case Study: Moving beef from France to Great Britain, CTC Import

This case study sets out the processes for a French exporter using the Common Transit Convention to move a consignment of beef to Great Britain.



Name: Gabriel

**Job: French Farmer** 

**Process: Exporter of goods** 

Gabriel is a commercial farmer in France. He currently ships his goods to Great Britain by lorry via Calais to Dover. He has asked a freight forwarder to handle the customs procedures.



Name: Steve

Job: British food retailer

**Process: Importer of goods** 

Steve runs a food supplier company in Britain. His business is mid-sized and he has the in-house capacity to handle customs processes. He has registered as an authorised consignee so he can end transit movements at his premise, rather than having to travel to an Office of Destination.



Name: Frank

**Title: Freight Forwarder** 

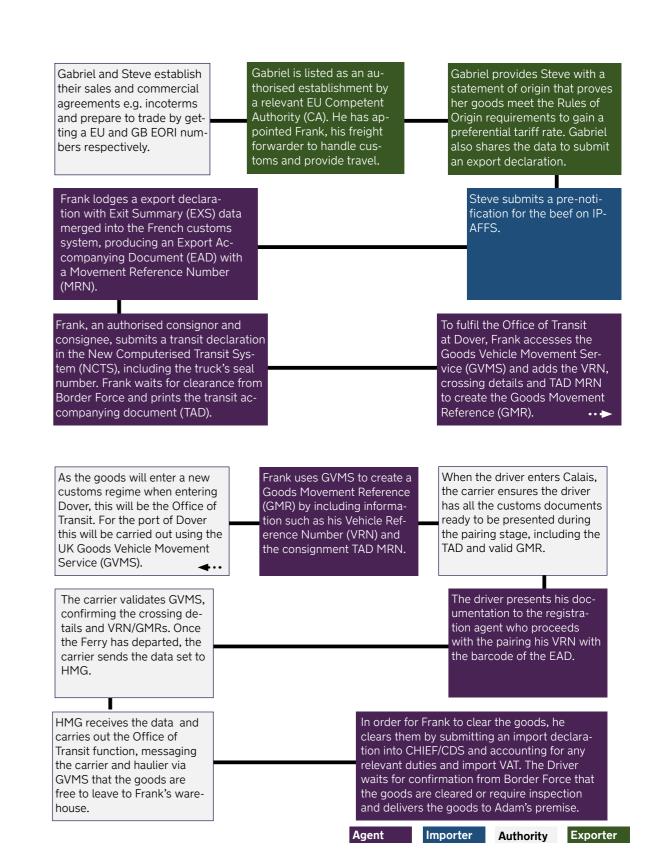
Process: Transporter of goods & customs intermediary

Frank has a logistics company and has the responsibility of moving the goods and completing the export formalities.



## 13. User Journey: Moving beef from France to Great Britain, CTC Import

The below diagram is a representation of actions actors must take in order to transport beef by lorry (Roll on Roll off & Common Transit Convention) from France to Great Britain (via Calais to Dover).





# 13. Key Steps: Moving beef from France to Great Britain, CTC Import

GB EORI Number Importer	In order to apply for a <u>GB EORI number</u> you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway	Import customs declaration	You can hire a <u>transporter or customs agent</u> to make the import declaration and get your goods through UK customs.
	user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days.	Freight Forwarder	Depending on where you're moving goods, you need to be registered on the right <u>systems and have compatible software</u> to make declarations.
EU EORI Number Exporter	Every business exporting goods from the EU will need to have an Economic Operator's Registration and Identification (EORI) number from a customs authority in the EU. From the end of the transition period only EU EORI num-		You'll need to make a full import declaration before your goods board a vessel or train departing for a location that uses the <u>Goods Vehicle Movement Service</u> or a vessel departing for a location where <u>pre-lodgement</u> is needed.
	bers, including XI EORI, are acceptable in the EU. EU exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. In France, the <u>EORI number</u> given to your entity will start		After your declaration is submitted and accepted, HMRC will tell you how much you owe. You will need to <u>pay duty</u> before your goods can be released.
Incoterms	with FR, followed by your SIRET number.  When you are negotiating a contract with a buyer, you'll need to discuss and	IPAFFS pre-notification	IPAFFS is the UKs web-based service for importing animals, animal products, high-risk food and animal feed of non-animal origin. This service is the replacement for TRACES and is located on GOV.UK and can be accessed via a
	agree; where the goods will be delivered, who arranges transport, handles		wide range of platforms and devices.
Importer Exporter	and pays for insurance, handles customs procedures, and pays any duties and taxes. <u>Icoterms</u> are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.		An Import Notification refers to the means of notification for consignment's originating from the EU that are currently not subject to SPS checks at a Border Control Post (BCP) when arriving in GB.
Rules of Origin Importer Exporter	In order to <u>qualify for preferential tariff rates under in the TCA</u> , businesses must meet certain domestic content or processing requirements, known as Rules of Origin. The Rules of Origin determine the nationality of a good, and are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most	Customs export declaration and exit summary declaration	In order to submit export customs declarations and merged Exit Summary (EXS) information from France, you need to take the necessary actions to access to the French Delta G system.
	Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and	Freight Forwarder	
	exporter must have evidence that the goods meet the rules of origin. If you cannot fulfill the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool.	NCTS Declaration	In order to submit transit declarations from France into NCTS, you need to take the necessary actions to access to Delta T.
Register your vehicle trailers	You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway:	Freight Forwarder	
Freight Forwarder	<ul> <li>commercial trailers weighing over 750kg</li> <li>non-commercial trailers weighing over 3,500kg</li> </ul>	Goods Documentation	A valid Export Accompanying Document (EAD) which has a Movement Reference Number (MRN) on it – this declaration may also include the data for the Exit Summary Declaration (EXS) for safety and security control. This
Standard Interna- tional Operating Licence	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.	Freight Forwarder	export declaration has to be discharged at the border to evidence the export from the EU and allow the economic operator to zero rate their supply for VAT purposes.
Freight Forwarder			GB EORI Number as evidence of the delayed declaration
EU Community Licence	This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences.	Authorised Consignor / Consignee	Authorised consignor/consignee status enables a trader to start/end movement of goods under transit at their own premises. To apply for authorised consignor status requires a customs comprehensive guarantee. To apply for
Freight Forwarder	These allow:	Freight Forwarder	authorised consignee status requires an approved temporary storage facility.
_	trips between all EU member countries	Importer	
	transit traffic through EU member countries		
	cabotage (journeys entirely within one EU country)		

### **GVMS**

### Freight Forwarder

GVMS is required from January for Transit and, from July for use of the Pre-lodgement model (more detail in the Border Operating Model). The driver will be required to present the GMR at the port or terminal of exit and the carrier will be responsible for capturing and validating the GMR at check-in. You will be required to ask traders to provide for each consignment carried, a unique reference number that proves that a declaration has either been prelodged or is not needed. This can be an MRN (for goods declared into CHIEF or Customs Declaration Service).

## Entry requirements for journeys via France

The haulier should check for additional entry requirements that may be required for the EU member state **e.g. a negative COVID-19 test from the past 72 hours to re-enter France.** DfT are providing regular updates on the requirements for HGV drivers using the Port of Dover or Eurotunnel and arranging a COVID-19 test.

## Freight Forwarder

**Smart Border** 

### Freight Forwarder

French Customs have developed an IT solution known as the "smart border" to keep trade flowing between the UK and France, despite the reestablishment of customs clearance at the border.

The "envelope" function of the smart border allows traders and hauliers to consolidate multiple consignments under a single "declaration" and allow the haulier to present one single Movement/Master Reference Number (MRN) at the border. Information about this function is available <a href="here">here</a>.

You can use the envelope function with no login required through the following web app

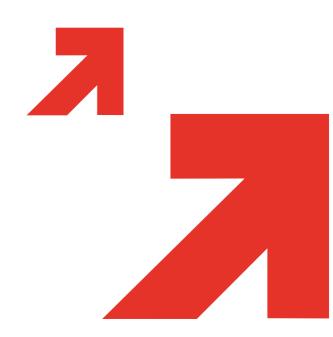
## Supplementary Declaration

You can make your own declarations, but most businesses use someone else to deal with customs for them.

### Importer

In order to make a <u>supplementary declaration</u> after delaying by entering the details of the goods in declarants own records you will need the following, or an agent with acess to:

- · CHIEF Badge and software to access to CHIEF
- HMRC authorisation (you can apply for authorisation before July 2021)
- A Duty Deferment Account (If you import goods regularly, you can apply for a duty deferment account to delay paying most customs charges. Your bank, building society or insurance company will need to guarantee your duty payments)



## 14. Case Study: Moving beef from Great Britain to France, CTC Export

This case study sets out the processes for a British exporter using the Common Transit Convention to move a consignment of beef to France.



Name: Karim

Job: British farmer

**Process: Exporter of goods** 

Karim is a commercial beef farmer in Britain. He currently ships his goods to France by lorry via Dover to Calais. His business is mid-sized and he doesn't have the in-house capacity to handle customs processes.



Name: Hugo

Job: French retailer

**Process: Importer of goods** 

Hugo runs a food supplier company in France. His business is mid-sized and he has the in-house capacity to handle customs processes. He has registered as an authorised consignee so he can end transit movements at his premise, rather than having to travel to an Office of Destination.



Name: Frank

**Title: Freight Forwarder** 

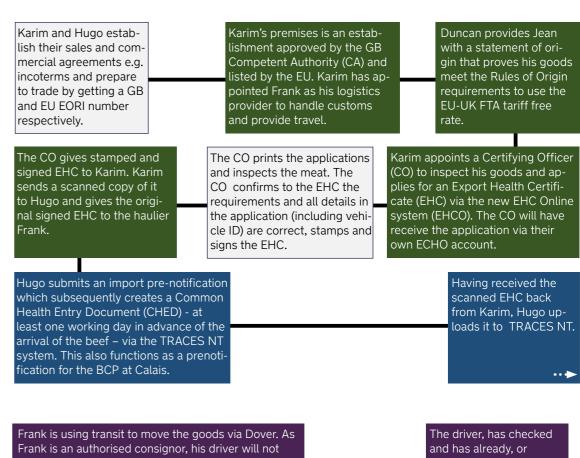
Process: Transporter of goods & customs intermediary

Frank has a logistics company and has the responsibility of moving the goods and completing the export formalities.



# 14. User Journey: Moving beef from Great Britain to France, CTC Export

The below diagram is a representation of actions actors must take to interact with the border to transport a lorry of GB farmed beef from Great Britain to France via Dover to Calais using the Common Transit Convention.



Frank is an authorised consignor, his driver will not have to check-in at a Inland Border Facility. Frank has a transit guarantee in place and has a contract with the ferry provider to allow his driver to arrive at the port without booking. Frank has a EU EORI number to submit declarations into the French systems.

Frank submits a transit declaration in the New Computerised Transit System (NCTS). Once accepted in NCTS a MRN is generated and a Transit Accompanying Document (TAD) is printed and sent to the Office of Destination. The paper TAD must accompany the consignment.

Frank makes an ENS entry into the French Import Control System (ICS) using an EDI / ICS service at least two hours before the arrival of the ferry.

The driver loads the goods and includes the TAD MRN, GMR and EHC with the consignment.

The driver, has checked and has already, or knows how he will get a COVID-19 test from the past 72 hours to enter France.

Frank pre-lodges a combined export and safety and security declaration (EXS) into the Customs Handling of Import and Export Freight system (CHIEF) generating an Movement Reference Number (MRN).

Agent

HMG assesses the

grants Permission to

Progress (P2P). P2P

is usually granted in 3

declarations and

seconds.

oorter

Authority

xporter





As the driver boards the ferry, the screens in the drivers lounge displays the status of the consignment as "Orange-Douane" as default for customs checks. As this is a consignment of fish, the screens update to "Orange - SIVEP" indicating the driver to drive to the BCP at Calais.

During the crossing, DELTA T automatically completes the Office of Transit function and risking of MRNs.

The driver departs the ferry at Calais Port and follows the signs for the BCP in Calais and upon arrival presents the original EHC to the French site administrators.

Once the checks have been carried out, Hugo (as the declarant) has to communicate through an email to the transit office the pdf of the CHED issued by the BCP and the reference of the transit declaration.

The driver leaves the BCP and continues to Hugo, the authorised consignee's premises to complete the transit movement In line with EU Controls; all goods undergo document inspection & identity checks. The beef is not selected for further laboratory tests. The BCP updates TRACES NT with outcome of inspection and the goods are approved for release.

Hugo checks NCTS and sees that the Office of Transit function has been completed and discharges the TAD form, releasing the beef into free circuation and pays the relevant duties and import VAT. As Hugo does not have a duty deferment account all customs duty is due. Hugo will manage the VAT iability using a postponed account.

Importer

Authority

Exporter

## 14. Key Steps: Moving beef from Great Britain to France, **CTC Export**

-		
GB EORI Number Exporter	In order to apply for a <u>GB EORI number</u> you will need your VAT number, Na tional Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gatewayser ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days.	
EU EORI Number Importer	Every business exporting goods from the EU will need to have an Economic Operator's Registration and Identification (EORI) number from a customs authority in the EU. From the end of the transition period only EU EORI numbers, including XI EORI, are acceptable in the EU. EU exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. In France, the <u>EORI number</u> given to your entity will start with FR, followed by your SIRET number.	
Incoterms Importer Exporter	When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. <a href="Icoterms">Icoterms</a> are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.	
Rules of Origin Importer Exporter	In order to <u>qualify for preferential tariff rates under in the TCA</u> , businesses must meet certain domestic content or processing requirements, known as Rules of Origin. The Rules of Origin determine the nationality of a good, and are negotiated as part of any FTA. They are intended to prevent tariff circum vention, whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfill the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool.	
Register your vehicle trailers Freight Forwarder	You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway: <ul> <li>commercial trailers weighing over 750kg</li> <li>non-commercial trailers weighing over 3,500kg</li> </ul>	
Standard Interna- tional Operating Licence	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.	
Freight Forwarder		
EU Community Licence Freight Forwarder	This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences. These allow:	

### Freight Forwarder

- trips between all EU member countries
- transit traffic through EU member countries
- · cabotage (journeys entirely within one EU country)





## Export Health Certificate

### **Exporter**

An Export Health Certificate (EHC) is an official document that confirms your export meets the health requirements of the destination country. You will be required to apply for an EHC if you're exporting or moving live animals or animal products from Great Britain (England, Scotland and Wales) to (or transiting through) countries in the European Union/European Economic Area. Your EHC will need to be completed and signed by an OV (Official Veterinarian) or Food Competent Certifying Officer (FCCO), recognised by the Animal and Plant Health Agency (APHA) as having the correct qualifications to certify the product in question.

## Import customs declaration

In order to submit an import customs declaration you need to take the necessary actions to access to the French Delta G system.

### **Importer**

## TRACES NT pre-notification

You must pre-notify arrival of your consignment of SPS goods into the EU Point of Entry by completing Part One of the relevant documentation online, which is usually the Common Health Entry Document (CHED).

### Importer

The Trade Control and Expert System – New Technologies (TRACES.NT) is the European Commission's online notification system for moving agri-food goods into Northern Ireland from GB. It will cover notification of movement of live animals, animal products, food and feed not of animal origin, and plants and plant products from GB to a Northern Ireland Point of Entry.

### National Export System

### Freight Forwarder

The <u>National Export System</u> is an electronic based system which allows exporters to lodge an export entry with Customs before their goods leave the UK, and fulfil safety and security (S&S) requirements. It is connected to the Custom Handling of Import and Export (CHIEF) system, which records the movement of goods, automatically checks for entry errors.

Exporters submitting declarations must ensure that their goods are cleared on NES before they're loaded for transport. Clearance can only be obtained through the provision of a goods arrival message in NES that formally enters the goods into customs control (legal acceptance).

NES is currently used for goods movements from the UK to the EU and does not cover exports to NI, which will use the Customs Declaration Service. Further guidance on this can be found <a href="https://example.com/here">here</a>.

## GB NCTS Declaration

## The NCTS is an online system that traders must use to manage your transit departure declarations and arrival notifications. You'll need to set up an account to use the <u>GB NCTS service</u>.

### Freight Forwarder

You'll need a Government Gateway user ID and password to sign in to the service. If you do not have a user ID, you can create one when you submit a declaration. You can access NCTS through the HMRC portal or by using the Government Gateway. Enrolling will require you to follow the on-screen instructions on the service you're using, linking your account to the address held for your EORI number.

### Goods Documentation

## Freight Forwarder

A valid Export Accompanying Document (EAD) which has a Movement Reference Number (MRN) on it – this declaration may also include the data for the Exit Summary Declaration (EXS) for safety and security control. This export declaration has to be discharged at the border to evidence the export from the EU and allow the economic operator to zero rate their supply for VAT purposes.

GB EORI Number as evidence of the delayed declaration

## Entry requirements for journeys via France

Freight Forwarder

The haulier should check for additional entry requirements that may be required for the EU member state **e.g.** a negative COVID-19 test from the past 72 hours to re-enter France. DfT are providing regular updates on the requirements for HGV drivers using the Port of Dover or Eurotunnel and arranging a COVID-19 test.

## Import Control System (ICS)

### Freight Forwarder

A haulier or the person acting on their behalf with their knowledge and consent must plan how they will provide the data required for the entry summary declaration for the purposes of safety/security control. The haulier or representative must enter the entry summary declaration (ENS) via ICS in order for the administrations to analyse the level of security risk. The transmission must be done into the ICS system for a safety /security control, before crossing the EU border.

The information required is as follows:

- the identity of the person liable for the ENS or its representative (EORI
- number);
- the commercial description of the goods;
- the mode of transport and border crossing

## Authorised Consignor / Consignee

## Freight Forwarder Importer

Authorised consignor/consignee status enables a trader to start/end movement of goods under transit at their own premises. To apply for authorised consignor status requires a customs comprehensive guarantee. To apply for authorised consignee status requires an approved temporary storage facility.

