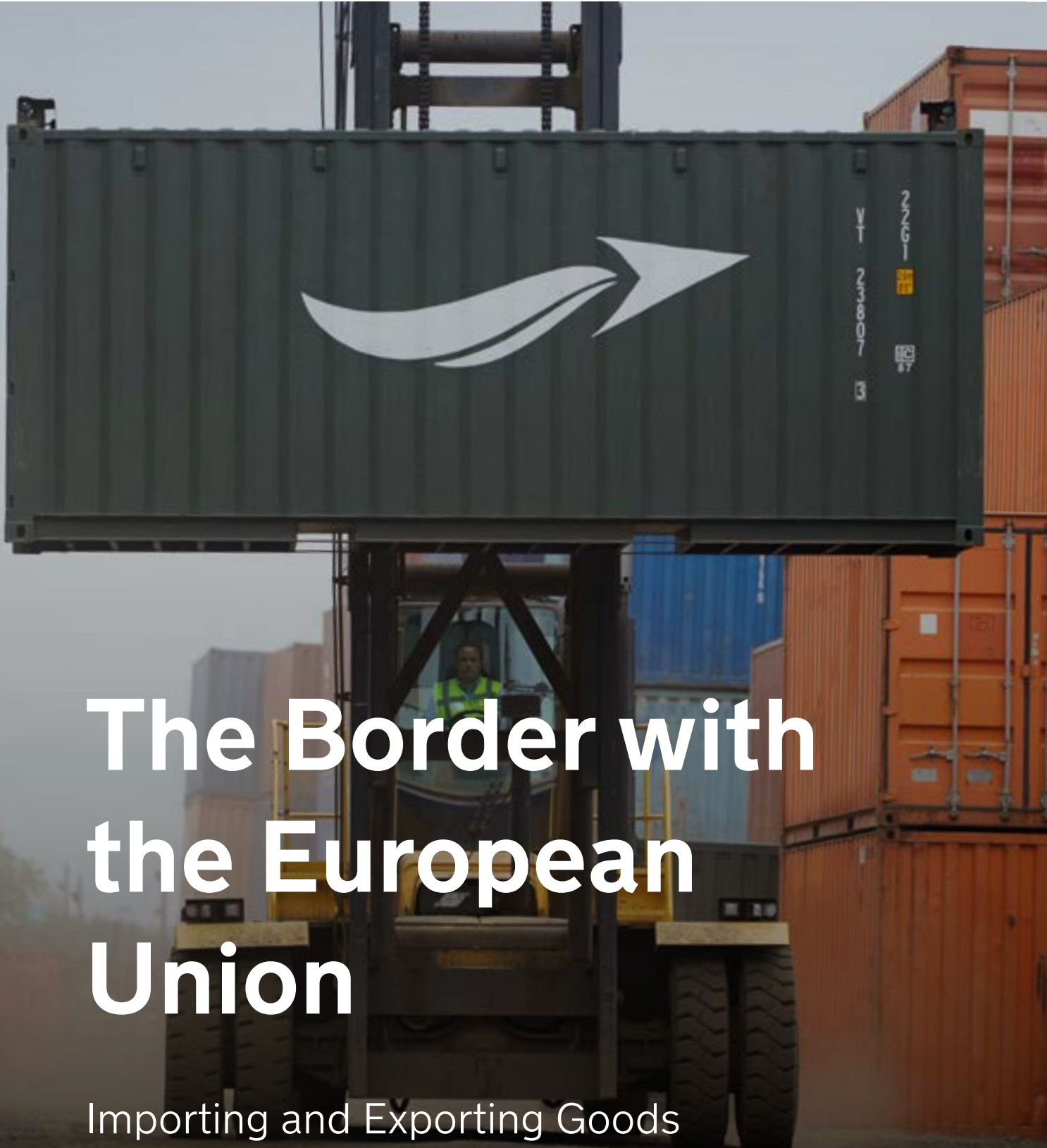




HM Government

UK TRANSITION



The Border with the European Union

Importing and Exporting Goods

Border and Protocol Delivery Group – November 2021

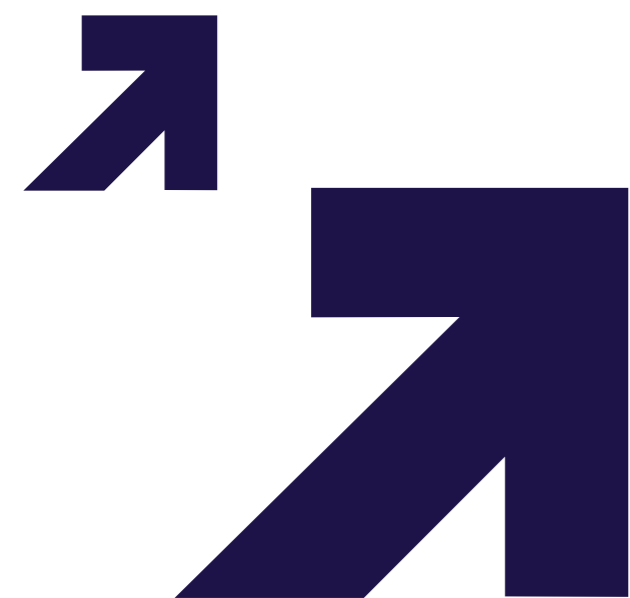


Introduction

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 following 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)



Contents

- 1 Moving Mechanical Goods from France to Great Britain (CTC Import)**
 - 2 Moving Mechanical Goods from Great Britain to France (CTC Export)**
 - 3 Moving Textiles from The Republic of Ireland to Great Britain (Import)**
 - 4 Moving Textiles from Great Britain to the Republic of Ireland (Export)**
 - 5 Moving fish from France to Great Britain (CTC Import)**
 - 6 Moving fish from Great Britain to France (CTC Export)**
 - 7 Moving High-Risk Plants from the Netherlands to Great Britain (Import)**
 - 8 Moving High-Risk Plants from Great Britain to the Netherlands (Export)**
 - 9 Moving Auto-Parts to Great Britain from Belgium (Temporary Storage Import)**
 - 10 Moving Auto-Parts to Belgium from Great Britain (Temporary Storage Export)**
 - 11 Moving Jenever (Gin) from Belgium to Great Britain (Import)**
 - 12 Moving Scotch Whisky from Great Britain to Belgium (Export)**
 - 13 Moving beef from France to Great Britain (CTC Import)**
 - 14 Moving beef from Great Britain to France (CTC Export)**
-



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

Amélie runs a manufacturing company in France which trades mechanical goods with Reggie, Amélie has agreed with Reggie that using CTC will meet their business requirements the best. Amélie has chosen to use Chris to drive the goods to Reggie.



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

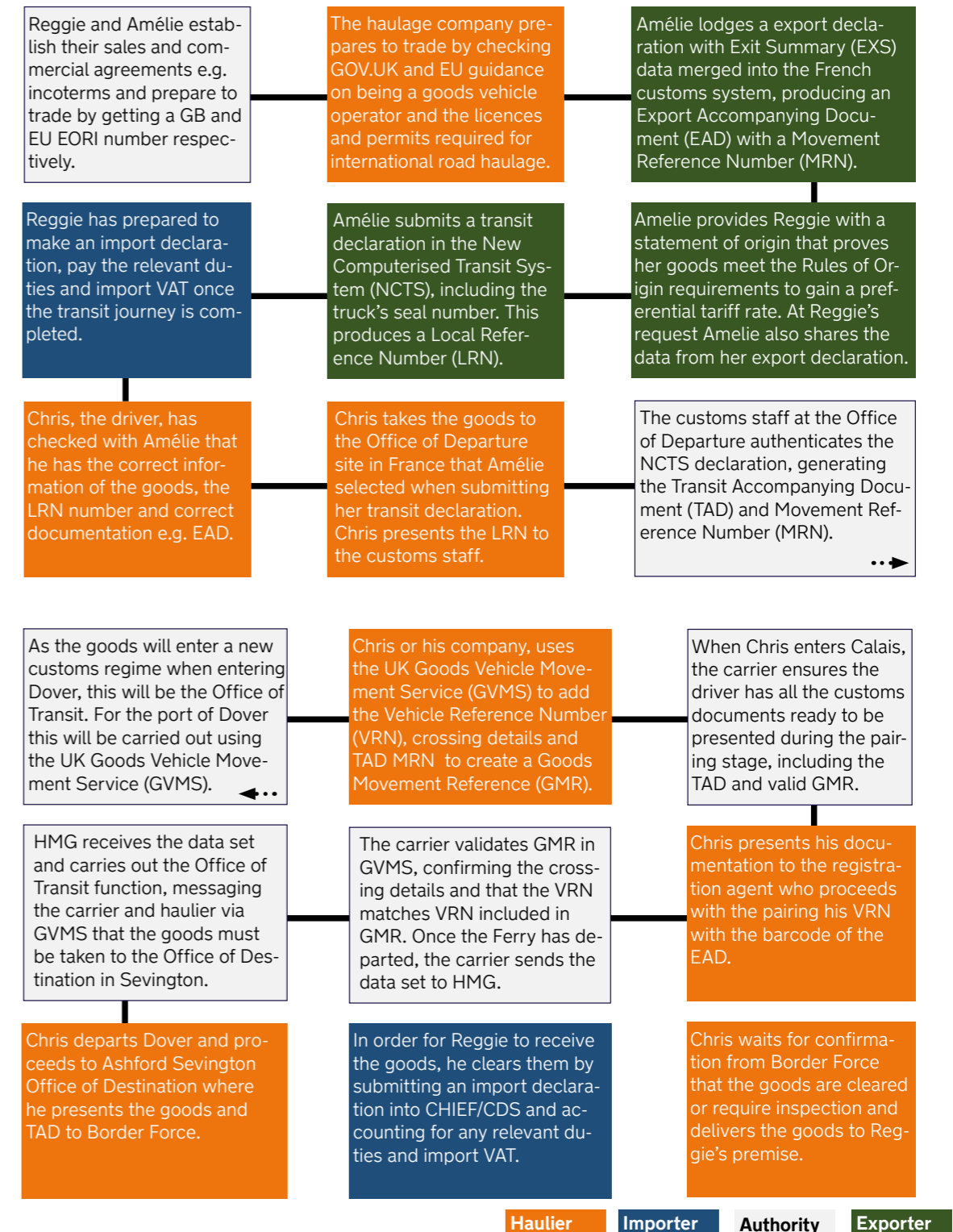
Process: Transporter of goods

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).





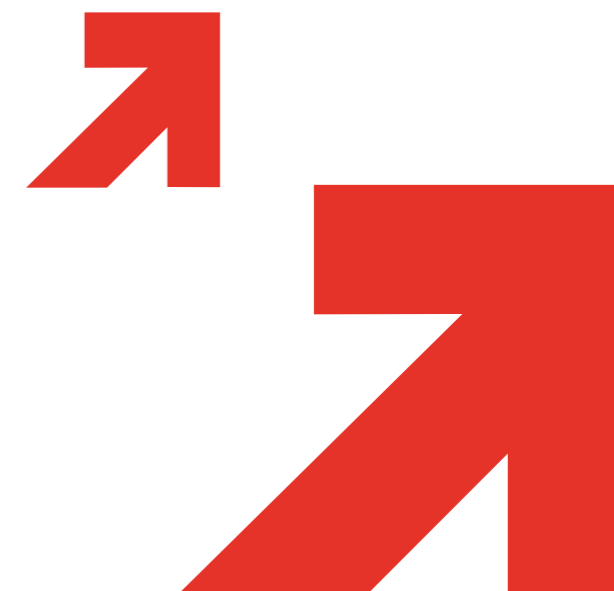
1. Key Steps: France to Great Britain CTC standard goods import

GB EORI Number Importer	In order to apply for a GB EORI number 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 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 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. Incoterms 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 qualify for preferential tariff rates under in the TCA , 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: <ul style="list-style-type: none"> • commercial trailers weighing over 750kg • non-commercial trailers weighing over 3,500kg
Standard International Operating Licence Haulier	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.
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: <ul style="list-style-type: none"> • trips between all EU member countries • transit traffic through EU member countries • cabotage (journeys entirely within one EU country)

Customs export declaration and exit summary declaration Exporter	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.
NCTS Declaration Exporter	In order to submit transit declarations from France into NCTS, you need to take the necessary actions to access to Delta T.
Import Customs Declaration Importer	<p>You can hire a transporter or customs agent to make the import declaration and get your goods through UK customs.</p> <p>Depending on where you're moving goods, you need to be registered on the right systems and have compatible software to make declarations.</p> <p>You'll need to make a full import declaration before your goods board a vessel or train departing for a location that uses the Goods Vehicle Movement Service or a vessel departing for a location where pre-lodgement is needed.</p> <p>After your declaration is submitted and accepted, HMRC will tell you how much you owe. You will need to pay duty before your goods can be released.</p>
Goods Documentation Haulier	<p>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.</p> <p>GB EORI Number as evidence of the delayed declaration</p>
Office of Departure Haulier	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 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	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.
Haulier	<p>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 here.</p> <p>You can use the envelope function with no login required through the following web app</p>
Office of Destination	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.
Haulier	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

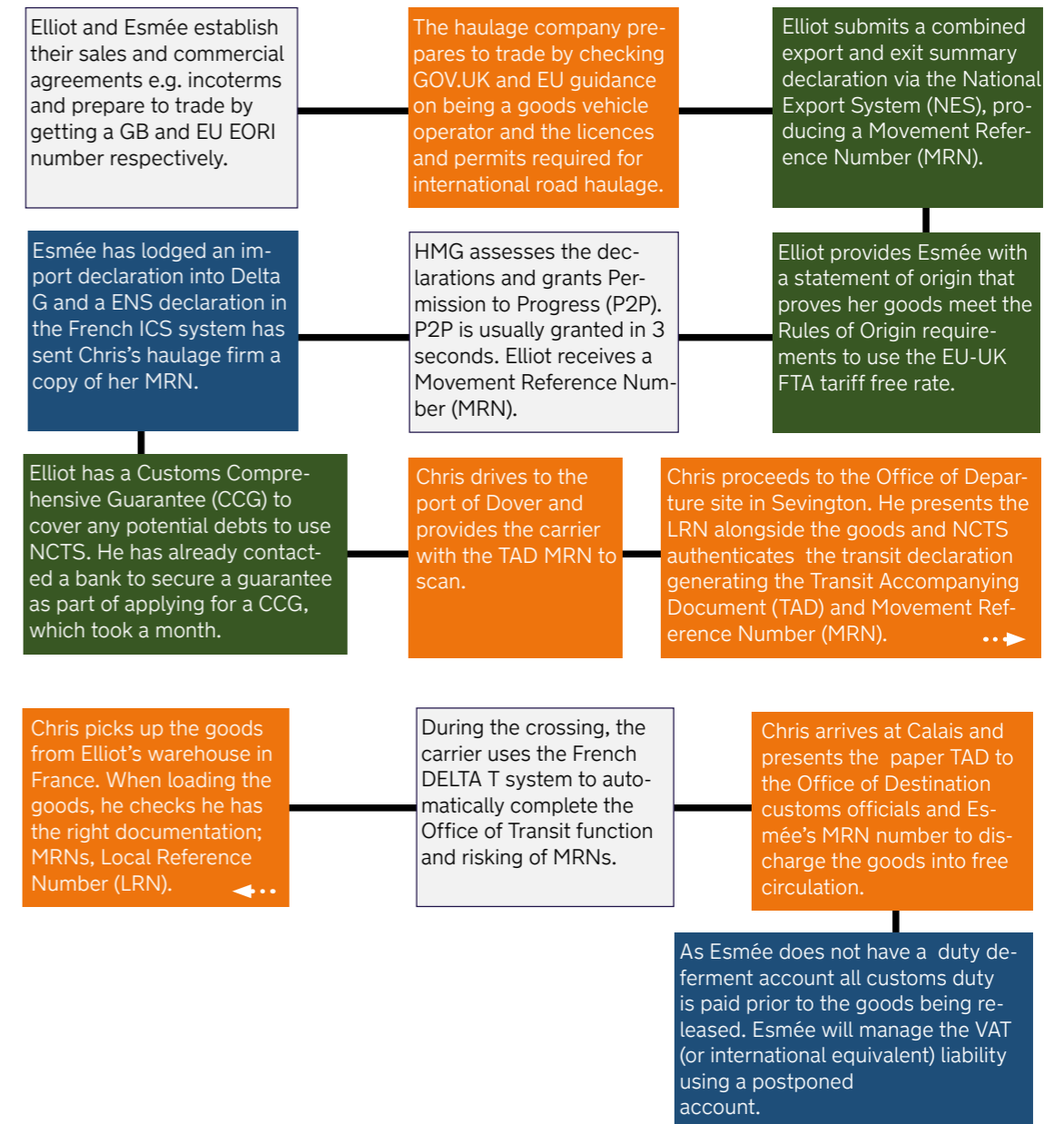
Process: Transporter of goods

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).



Haulier Importer Authority Exporter



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

GB EORI Number Exporter	In order to apply for a GB EORI number 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 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. Incoterms 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 qualify for preferential tariff rates under in the TCA , 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: <ul style="list-style-type: none"> • commercial trailers weighing over 750kg • non-commercial trailers weighing over 3,500kg
Standard International Operating Licence Haulier	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.
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: <ul style="list-style-type: none"> • trips between all EU member countries • transit traffic through EU member countries • cabotage (journeys entirely within one EU country)

National Export System Exporter	<p>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.</p> <p>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).</p> <p>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.</p>
GB NCTS Exporter	<p>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.</p> <p>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.</p>
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 Customs Comprehensive Guarantee (CCG) 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 Importer	In order to submit an import customs declaration you need to take the necessary actions to access to the French Delta G system.
Goods Documentation Haulier	<p>Export MRN</p> <p>NCTS LRN</p> <p>Import MRN</p>



<p>Office of Departure</p>	<p>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.</p>
<p>Haulier</p>	<p>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.</p>
	<p>The paper TAD document (including the list of items “LOI”) must also accompany the consignment(s).</p>
	<p>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.</p>
	<p>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.</p>
<p>Entry requirements for journeys via France</p>	<p>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.</p>
<p>Haulier</p>	
<p>Import Control System (ICS)</p>	<p>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.</p>
<p>Haulier OR someone on their behalf</p>	<p>The information required is as follows:</p>
	<ul style="list-style-type: none"> • 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
<p>Office of Destination</p>	<p>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.</p>
<p>Haulier</p>	





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

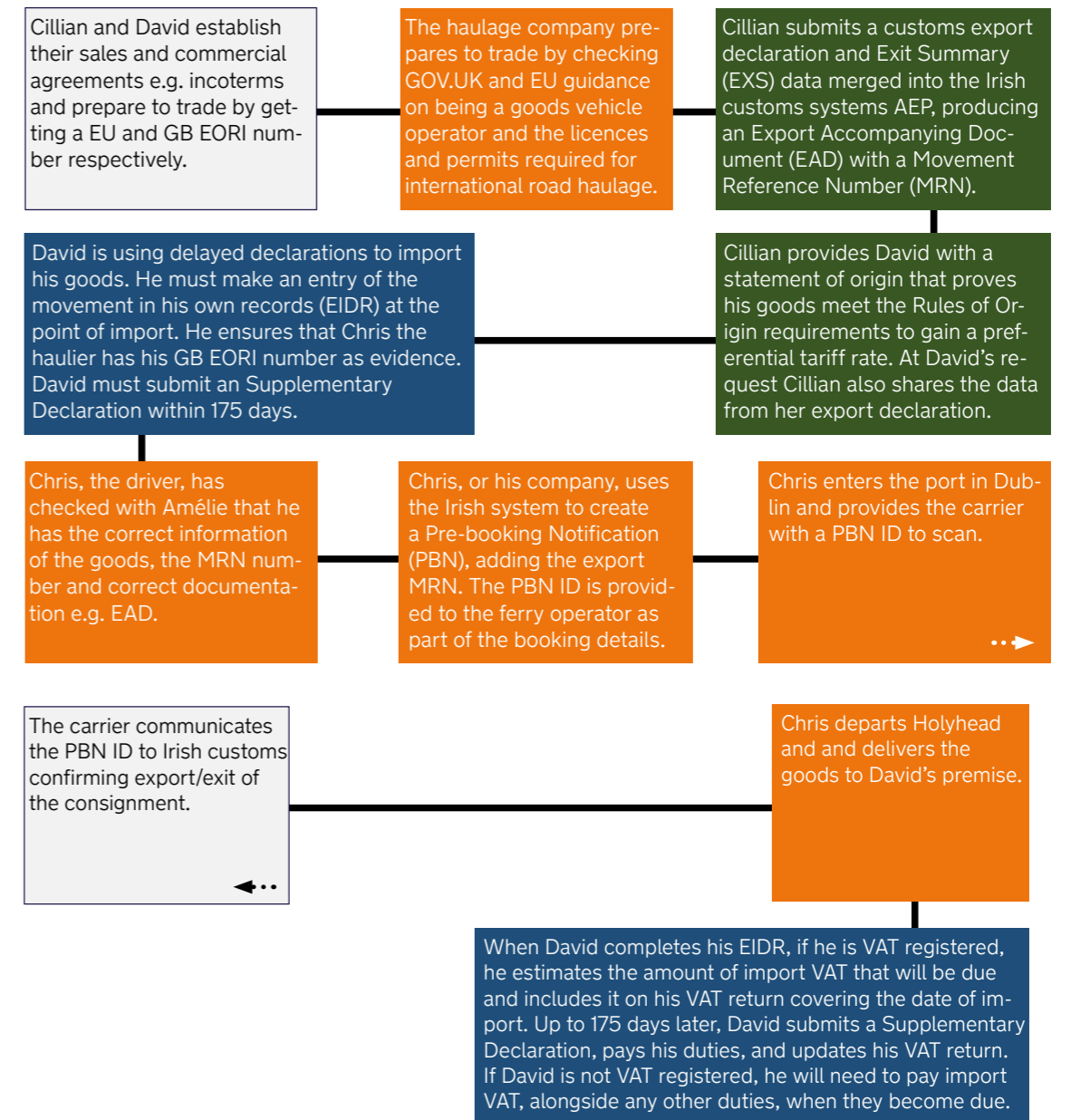
Process: Transporter of goods

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 Importer Authority Exporter



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

GB EORI Number Importer	In order to apply for a GB EORI number 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 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 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. Incoterms 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 qualify for preferential tariff rates under in the TCA , 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: <ul style="list-style-type: none"> • commercial trailers weighing over 750kg • non-commercial trailers weighing over 3,500kg
Standard International Operating Licence Haulier	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.
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: <ul style="list-style-type: none"> • trips between all EU member countries • transit traffic through EU member countries • cabotage (journeys entirely within one EU country)

Customs export declaration and Exit Summary Declaration Exporter	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 Automated Entry Processing (AEP) customs electronic system.
Delayed Declarations Importer	If you are importing non-controlled goods, you can decide whether to delay the customs declaration for up to 175 days instead of completing a full customs declarations on import. To do this you must record the import in your 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 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 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 Notification (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 Customs Roll-On Roll-Off Service . 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 moving 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 Oisín's company in Dublin. Rhys has agreed with Oisín that the goods will be delivered by Chris's haulier company.



Name: Oisín

Job: Irish manufacturer

Process: Importer of goods

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



Name: Chris

Job: HGV Driver

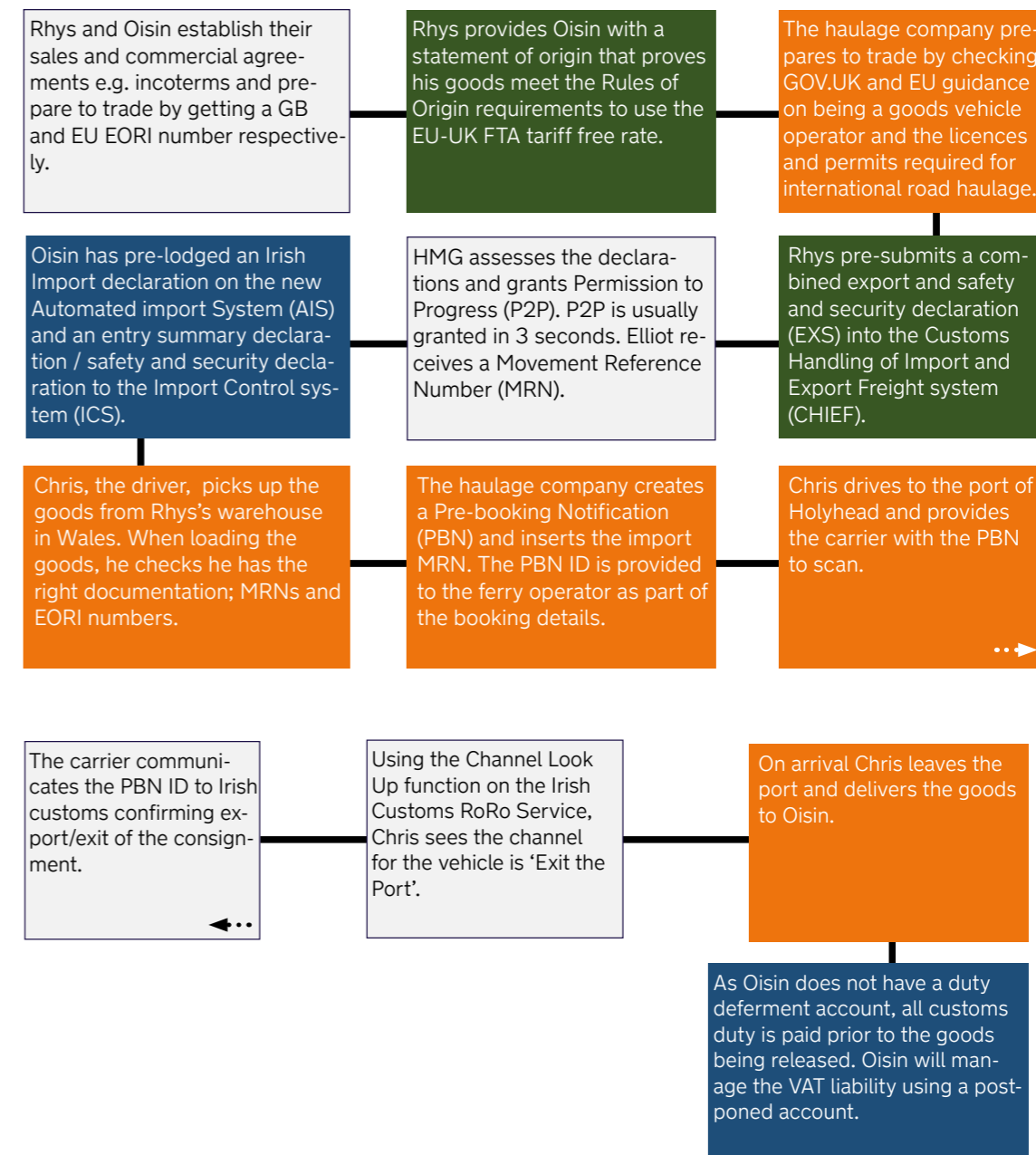
Process: Transporter of goods

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).



Haulier Importer 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 GB EORI number 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 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. Incoterms 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 qualify for preferential tariff rates under in the TCA , 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: <ul style="list-style-type: none"> • commercial trailers weighing over 750kg • non-commercial trailers weighing over 3,500kg
Standard International Operating Licence Haulier	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.
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: <ul style="list-style-type: none"> • trips between all EU member countries • transit traffic through EU member countries • cabotage (journeys entirely within one EU country)

National Export System Exporter	<p>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.</p> <p>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).</p> <p>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.</p>
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)	<p>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 Customs Roll-On Roll-Off Service.</p> <p>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.</p>
Import Control System (ICS) Haulier OR someone on their behalf	<p>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.</p> <p>The information required is as follows:</p> <ul style="list-style-type: none"> • 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

Adam runs a food supplier company in Great 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.

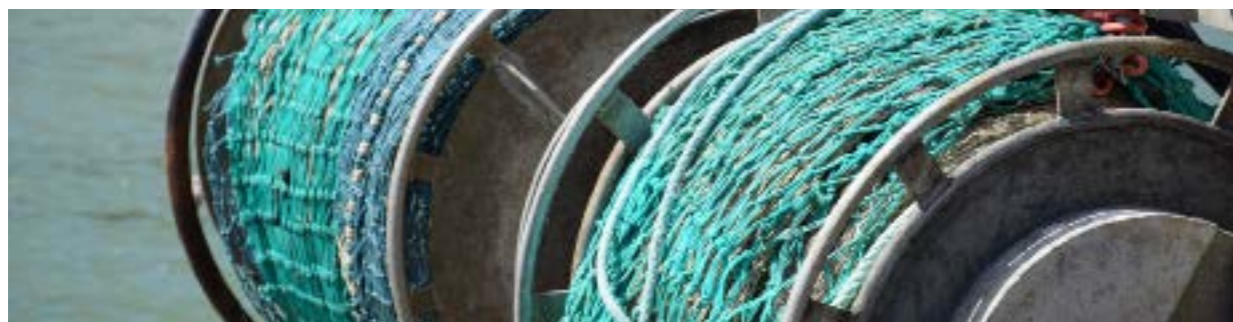


Name: Frank

Title: Freight Forwarder

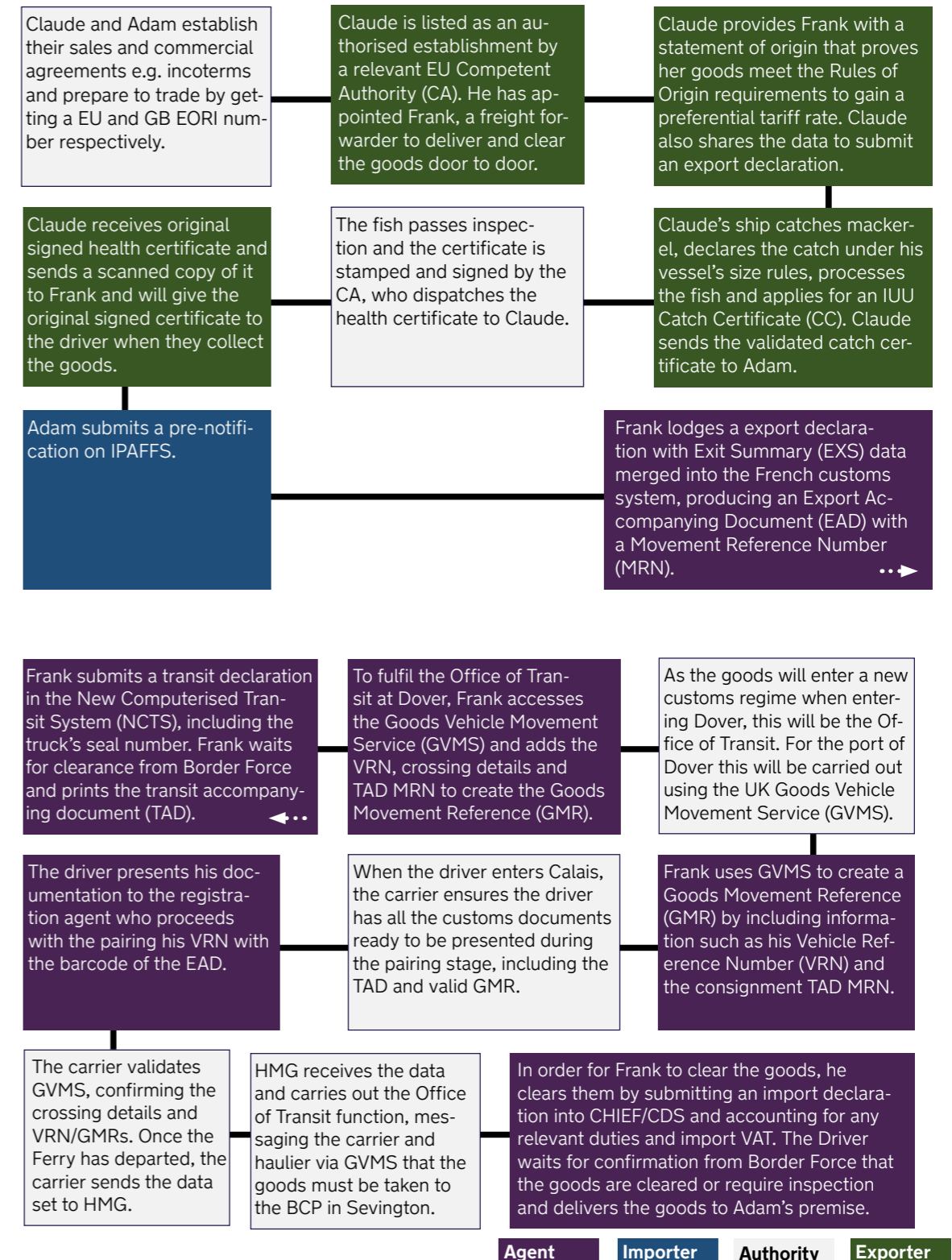
Process: Transporter of goods & customs intermediary

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).





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

GB EORI Number Importer	In order to apply for a GB EORI number 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 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 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. Incoterms 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 qualify for preferential tariff rates under in the TCA , 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: <ul style="list-style-type: none"> • commercial trailers weighing over 750kg • non-commercial trailers weighing over 3,500kg
Standard International Operating Licence Freight Forwarder	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.
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: <ul style="list-style-type: none"> • trips between all EU member countries • transit traffic through EU member countries • cabotage (journeys entirely within one EU country)

IUU Catch Certificate (CC) Exporter	You must register with the relevant competent authority in order to generate Catch Certificates to accompany fishery products. This is due to illegal, unreported and unregulated fishing (IUU) regulations.
Import Customs Declaration Freight Forwarder	You can hire a transporter or customs agent to make the import declaration and get your goods through UK customs. Depending on where you're moving goods, you need to be registered on the right systems and have compatible software 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 Goods Vehicle Movement Service or a vessel departing for a location where pre-lodgement is needed. After your declaration is submitted and accepted, HMRC will tell you how much you owe. You will need to pay duty before your goods can be released.
IPAFFS pre-notification Importer	IPAFFS is the UK's 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 declaration Freight Forwarder	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.
NCTS Declaration Freight Forwarder	In order to submit transit declarations from France into NCTS, you need to take the necessary actions to access to Delta T.
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
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.



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 pre-lodged or is not needed. This can be an MRN (for goods declared into CHIEF or Customs Declaration Service).
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.
Smart Border Freight Forwarder	<p>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.</p> <p>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 here.</p> <p>You can use the envelope function with no login required through the following web app</p>





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

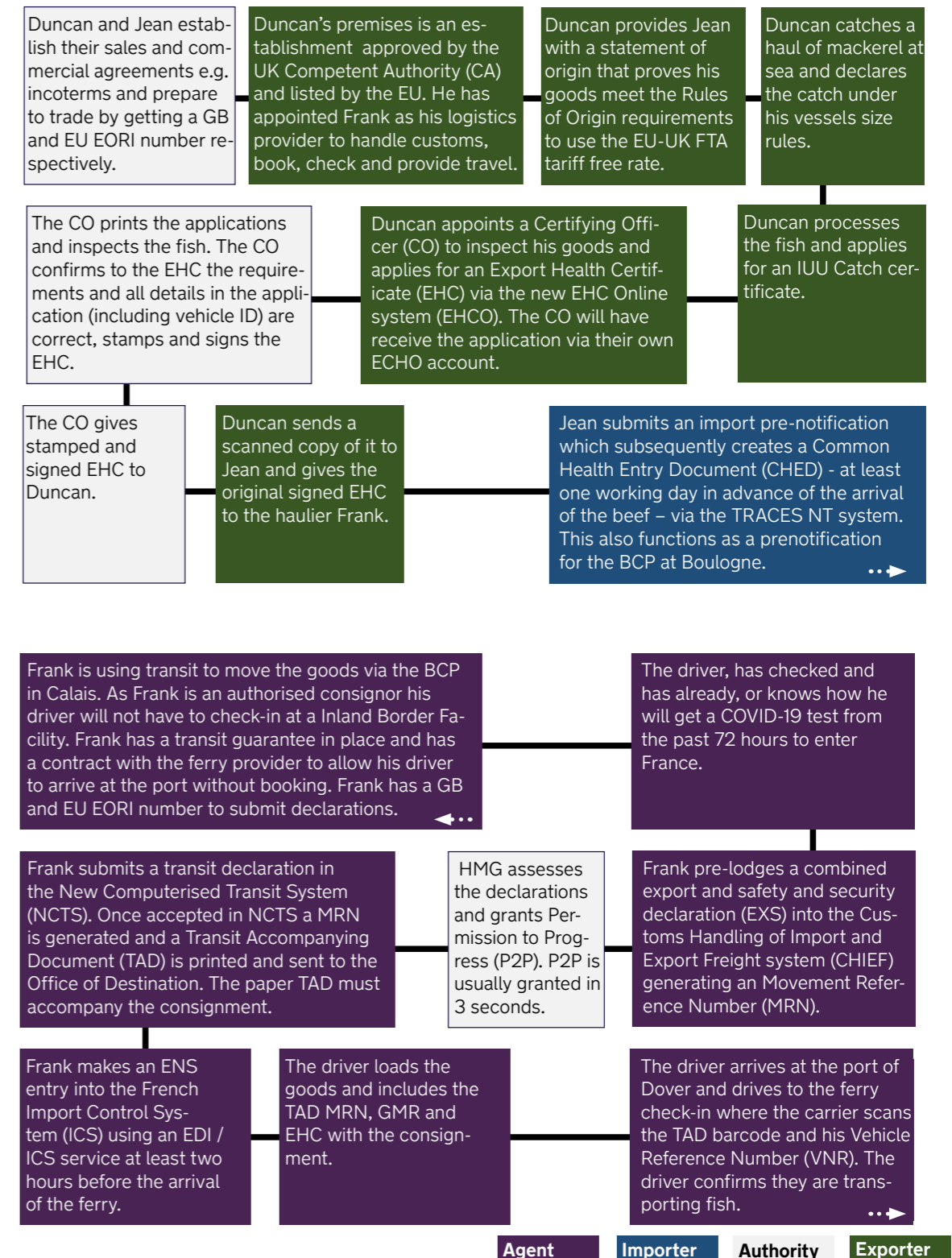
Process: Transporter of goods & customs intermediary

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

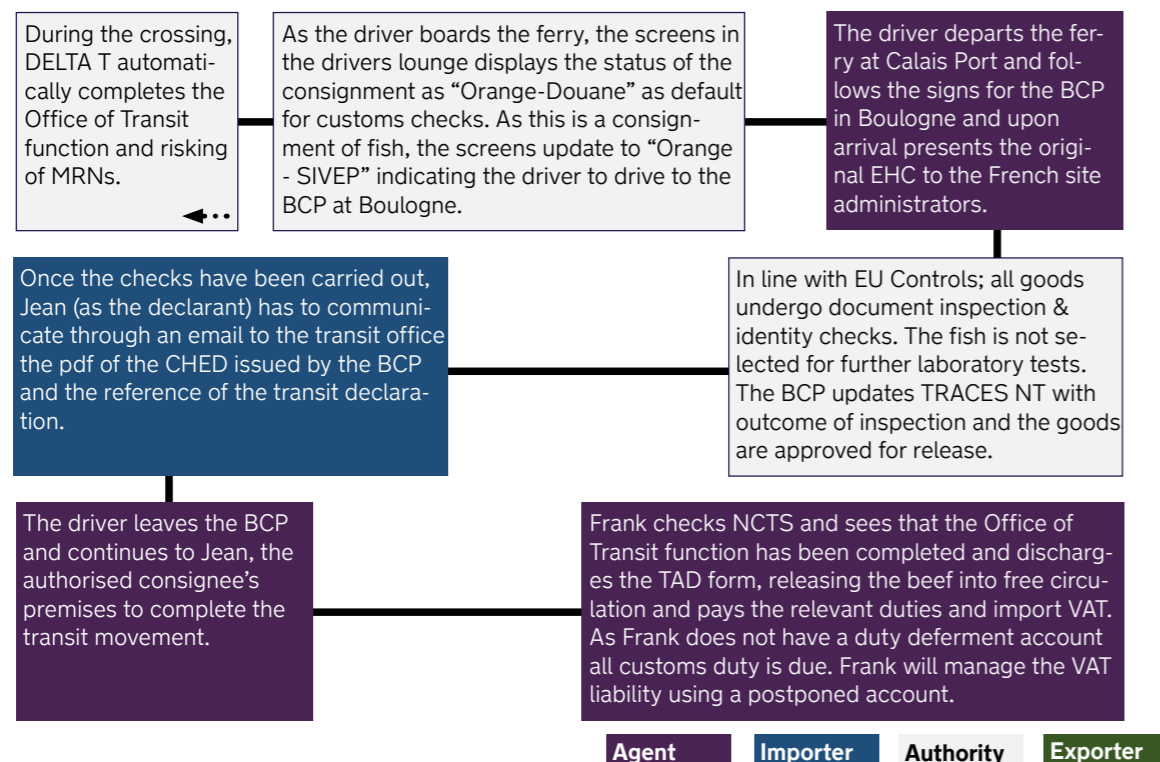
The below diagram is a representation of actions actors must take to interact with the border to transport a lorry of GB caught fish from Great Britain to France via Dover to Calais using the Common Transit Convention.





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 GB EORI number 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 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. Incoterms 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 qualify for preferential tariff rates under in the TCA , 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: <ul style="list-style-type: none"> • commercial trailers weighing over 750kg • non-commercial trailers weighing over 3,500kg
Standard International Operating Licence Freight Forwarder	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.
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: <ul style="list-style-type: none"> • 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 catch certificate , 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	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.
Importer	
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	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.
Freight Forwarder	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 .

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 GB NCTS service .
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	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.
Freight Forwarder	GB EORI Number as evidence of the delayed declaration
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	
Import Control System (ICS)	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:
Freight Forwarder	<ul style="list-style-type: none"> • 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	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.
Freight Forwarder Importer	



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

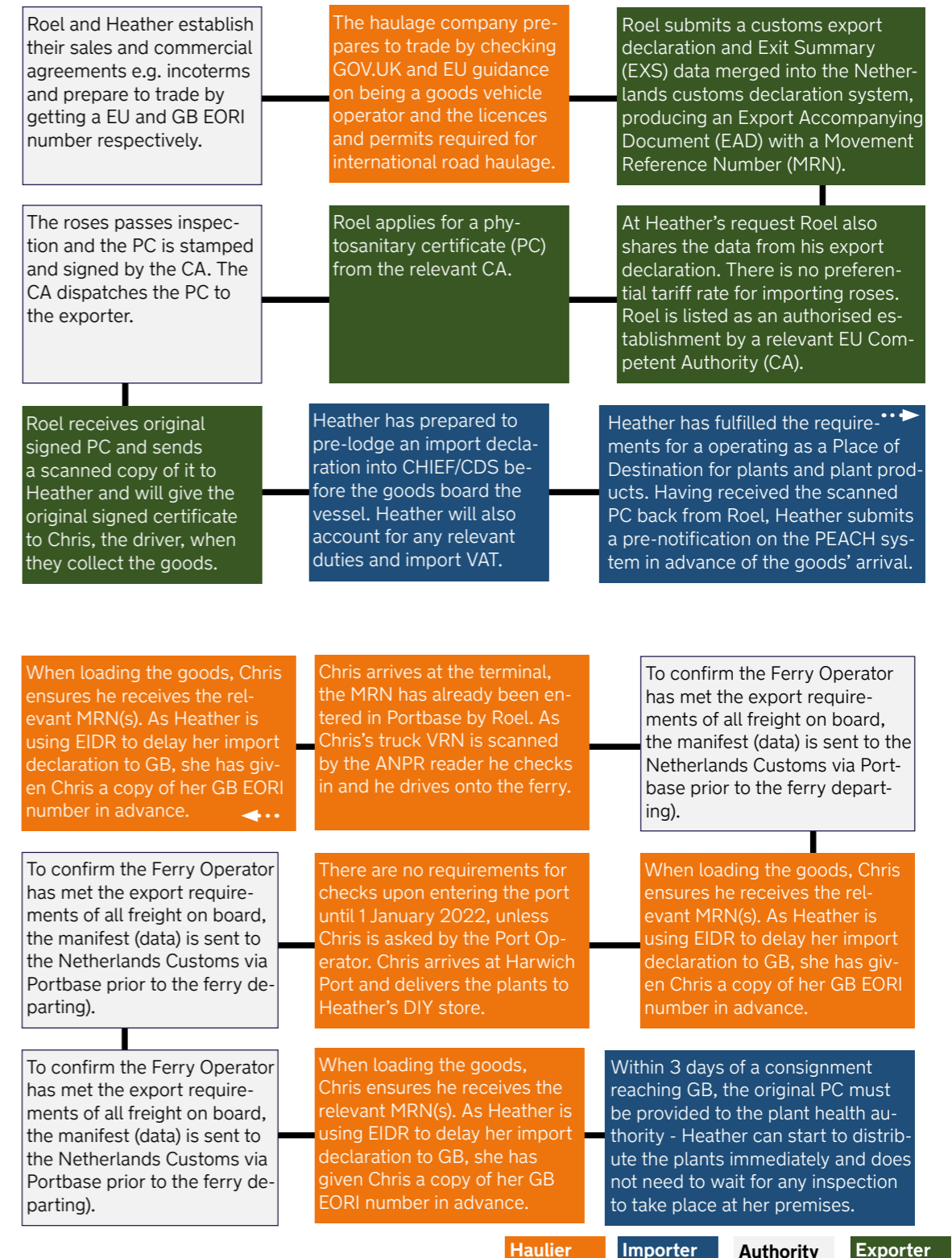
Process: Transporter of goods

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).





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

GB EORI Number Importer	In order to apply for a GB EORI number 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 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 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. Incoterms 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 qualify for preferential tariff rates under in the TCA , 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: <ul style="list-style-type: none"> • commercial trailers weighing over 750kg • non-commercial trailers weighing over 3,500kg
Standard International Operating Licence Haulier	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.
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: <ul style="list-style-type: none"> • trips between all EU member countries • transit traffic through EU member countries • cabotage (journeys entirely within one EU country)

Phytosanitary certificate (PC) Exporter	A phytosanitary certificate is an official document that certifies that the material has been inspected, is considered free from quarantine and other pests, and that it conforms to the plant health regulations of the importing country. The exporter will need to apply for a phytosanitary certificate from the relevant competent authority of the EU country of origin; this will need to be secured prior to the goods' departure so that it can be sent to the importer for pre-notification purposes
Register and pre-notify your goods on the relevant import IT system Importer	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 IPAFFs .
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 Importer	You can hire a transporter or customs agent to make the import declaration and get your goods through UK customs. Depending on where you're moving goods, you need to be registered on the right systems and have compatible software 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 Goods Vehicle Movement Service or a vessel departing for a location where pre-lodgement is needed. After your declaration is submitted and accepted, HMRC will tell you how much you owe. You will need to pay duty before your goods can be released.
Export declaration Exporter	The Aangiftesysteem (AGS) 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

Floris runs a garden centre in the Netherlands. 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: 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.



Haulier Importer Authority Exporter



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

GB EORI Number Exporter	In order to apply for a GB EORI number 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 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. Incoterms 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 qualify for preferential tariff rates under in the TCA , 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: <ul style="list-style-type: none"> • commercial trailers weighing over 750kg • non-commercial trailers weighing over 3,500kg
Standard International Operating Licence Haulier	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.
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: <ul style="list-style-type: none"> • trips between all EU member countries • transit traffic through EU member countries • cabotage (journeys entirely within one EU country)

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 phytosanitary certificate . For used farm machinery, plant products and plant produce, exporters should use the Plant Health Export Service to apply for phytosanitary certificates. Exporters of potatoes, seeds, grain and bulbs should use the eDomero system – these commodities will be moving to the Plant Health Export Service during 2022.
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 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 here .
Import declaration Importer	The Aangiftesysteem (AGS) 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 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.



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.



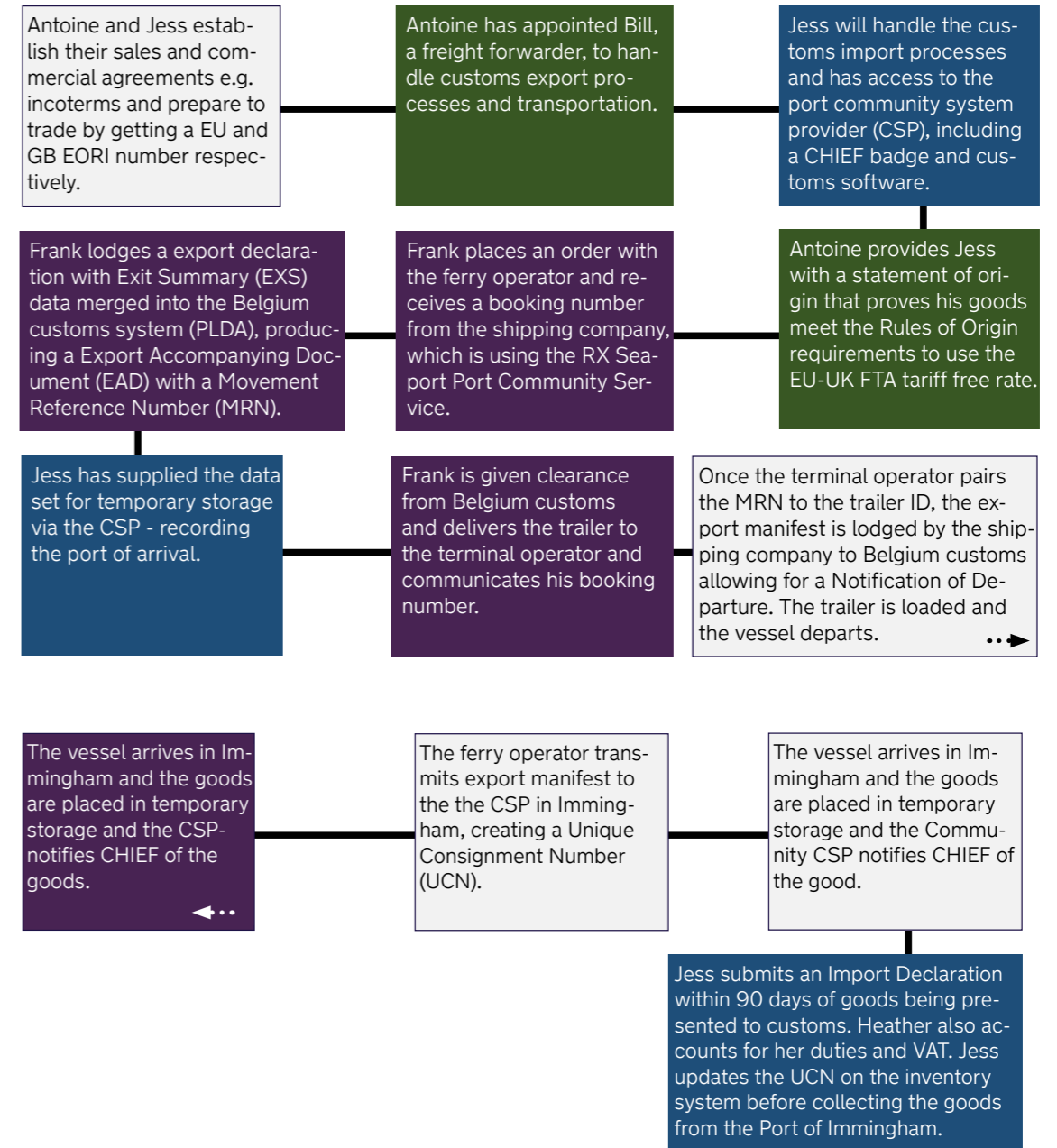
Name: Frank
Title: Freight Forwarder
Process: Transporter of goods & customs intermediary

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 Importer Authority Exporter



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

GB EORI Number Importer	In order to apply for a GB EORI number 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 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 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. Incoterms 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 qualify for preferential tariff rates under in the TCA , 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: <ul style="list-style-type: none"> • commercial trailers weighing over 750kg • non-commercial trailers weighing over 3,500kg
Standard International Operating Licence Haulier	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.
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: <ul style="list-style-type: none"> • trips between all EU member countries • transit traffic through EU member countries • cabotage (journeys entirely within one EU country)

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 transporter or customs agent 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 systems and have compatible software 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 Goods Vehicle Movement Service or a vessel departing for a location where pre-lodgement is needed. After your declaration is submitted and accepted, HMRC will tell you how much you owe. You will need to pay duty 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 Zebbrugge. 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

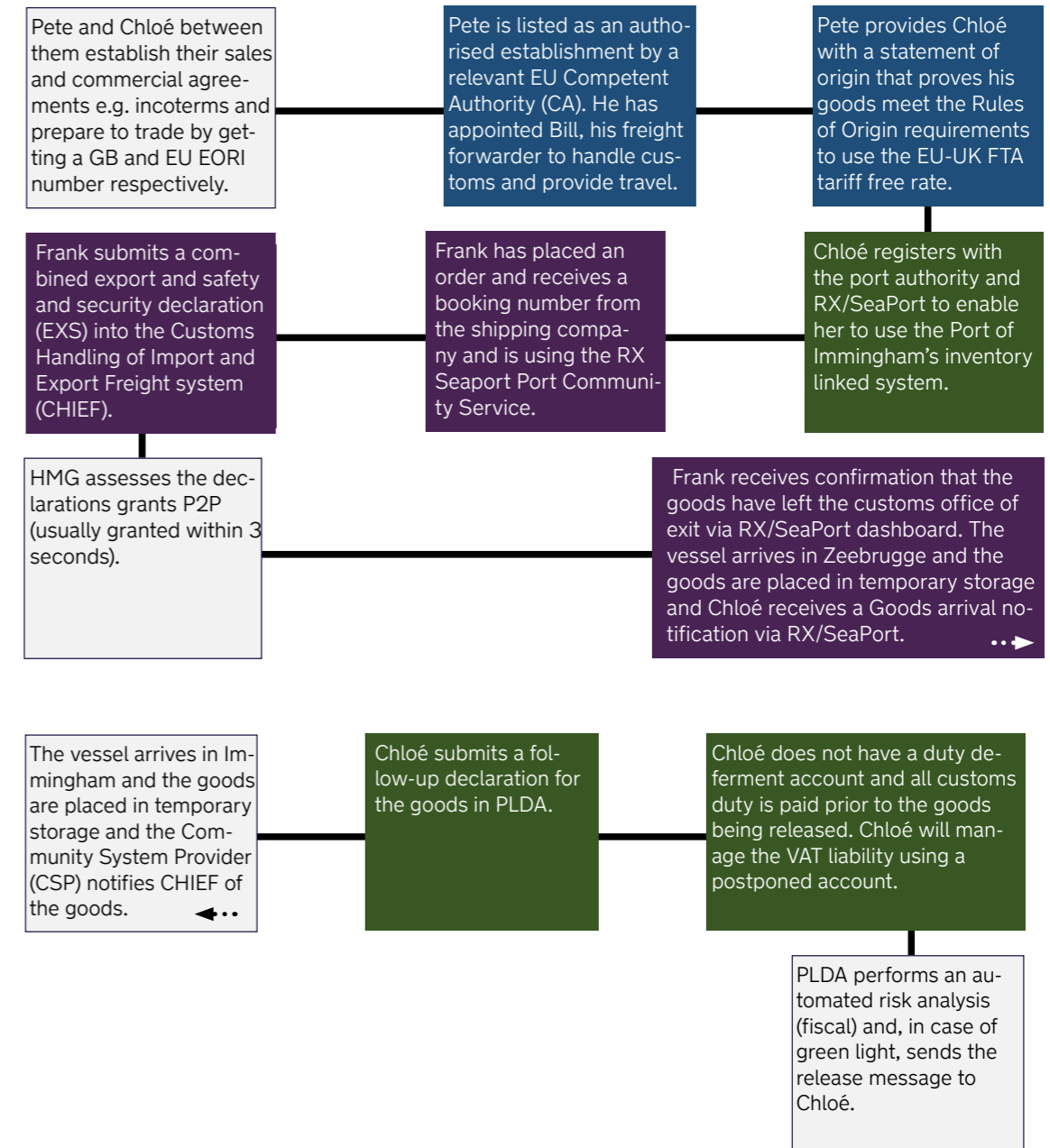
Process: Transporter of goods & customs intermediary

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 Importer Authority Exporter



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

GB EORI Number Exporter	In order to apply for a GB EORI number 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 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. Incoterms 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 qualify for preferential tariff rates under in the TCA , 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: <ul style="list-style-type: none"> • commercial trailers weighing over 750kg • non-commercial trailers weighing over 3,500kg
Standard International Operating Licence Haulier	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.
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: <ul style="list-style-type: none"> • trips between all EU member countries • transit traffic through EU member countries • cabotage (journeys entirely within one EU country)

Customs import declaration Importer	PLDA software communicates directly with the Belgian PLDA e-customs system, helping you manage imports in both the normal and simplified procedure.
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 here .
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 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

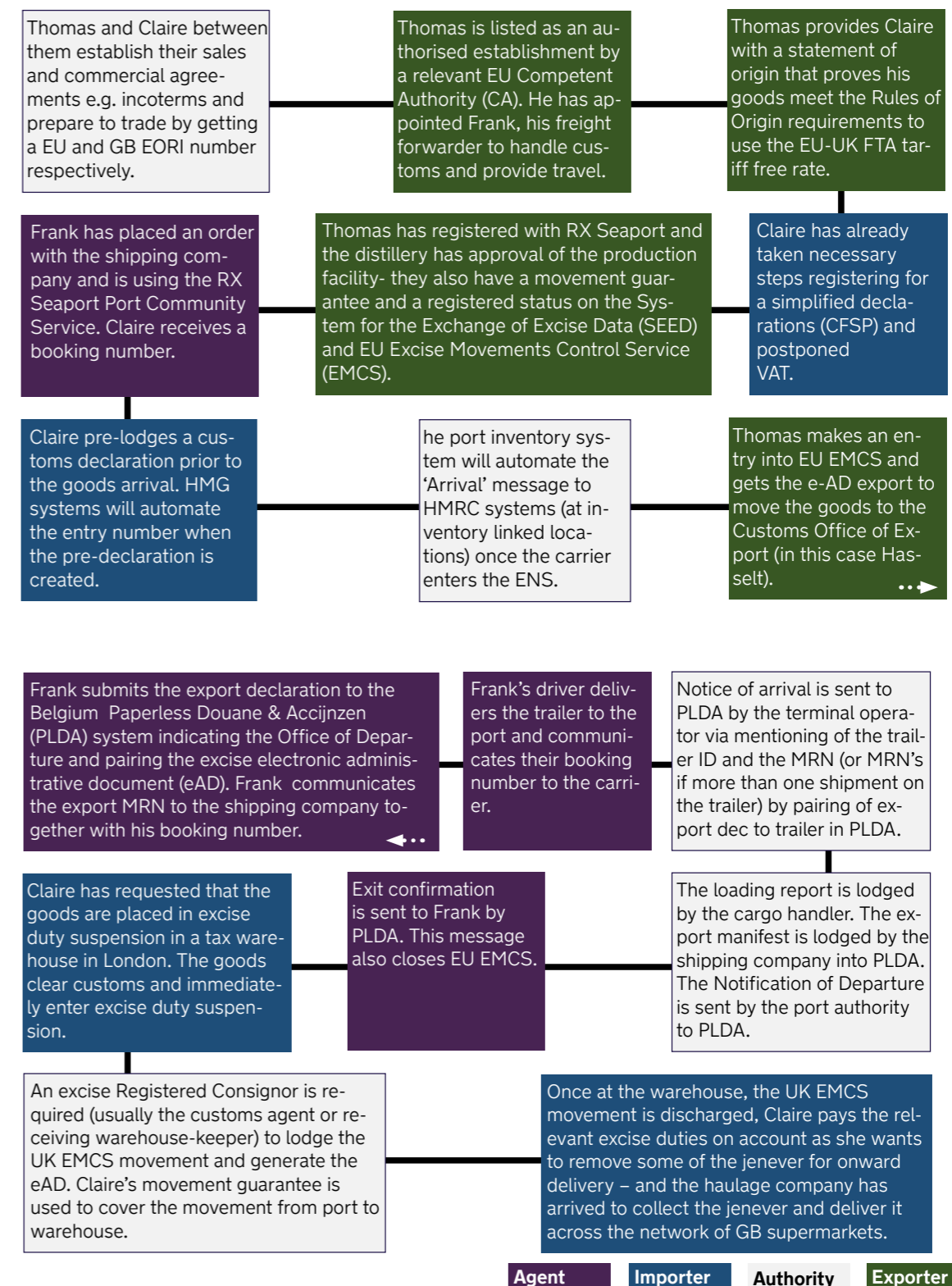
Title: Freight Forwarder

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 Exporter	In order to apply for a GB EORI number 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 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. Incoterms 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 qualify for preferential tariff rates under in the TCA , 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: <ul style="list-style-type: none"> • commercial trailers weighing over 750kg • non-commercial trailers weighing over 3,500kg
Standard International Operating Licence Haulier	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.
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: <ul style="list-style-type: none"> • trips between all EU member countries • transit traffic through EU member countries • cabotage (journeys entirely within one EU country)

Customs export declaration Freight Forwarder	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.
Import Customs Declaration Freight Forwarder	You can hire a transporter or customs agent to make the import declaration and get your goods through UK customs. Depending on where you're moving goods, you need to be registered on the right systems and have compatible software 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 Goods Vehicle Movement Service or a vessel departing for a location where pre-lodgement is needed. After your declaration is submitted and accepted, HMRC will tell you how much you owe. You will need to pay duty before your goods can be released.
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.
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. SEED 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 goods the operator in question is authorised to trade.



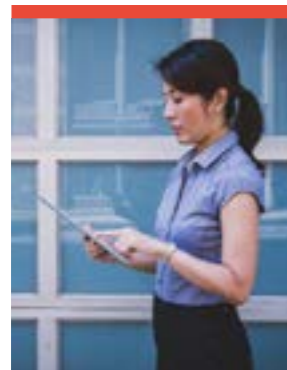
12. Case Study: Moving Scotch Whisky from Great Britain to Belgium, Export

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.



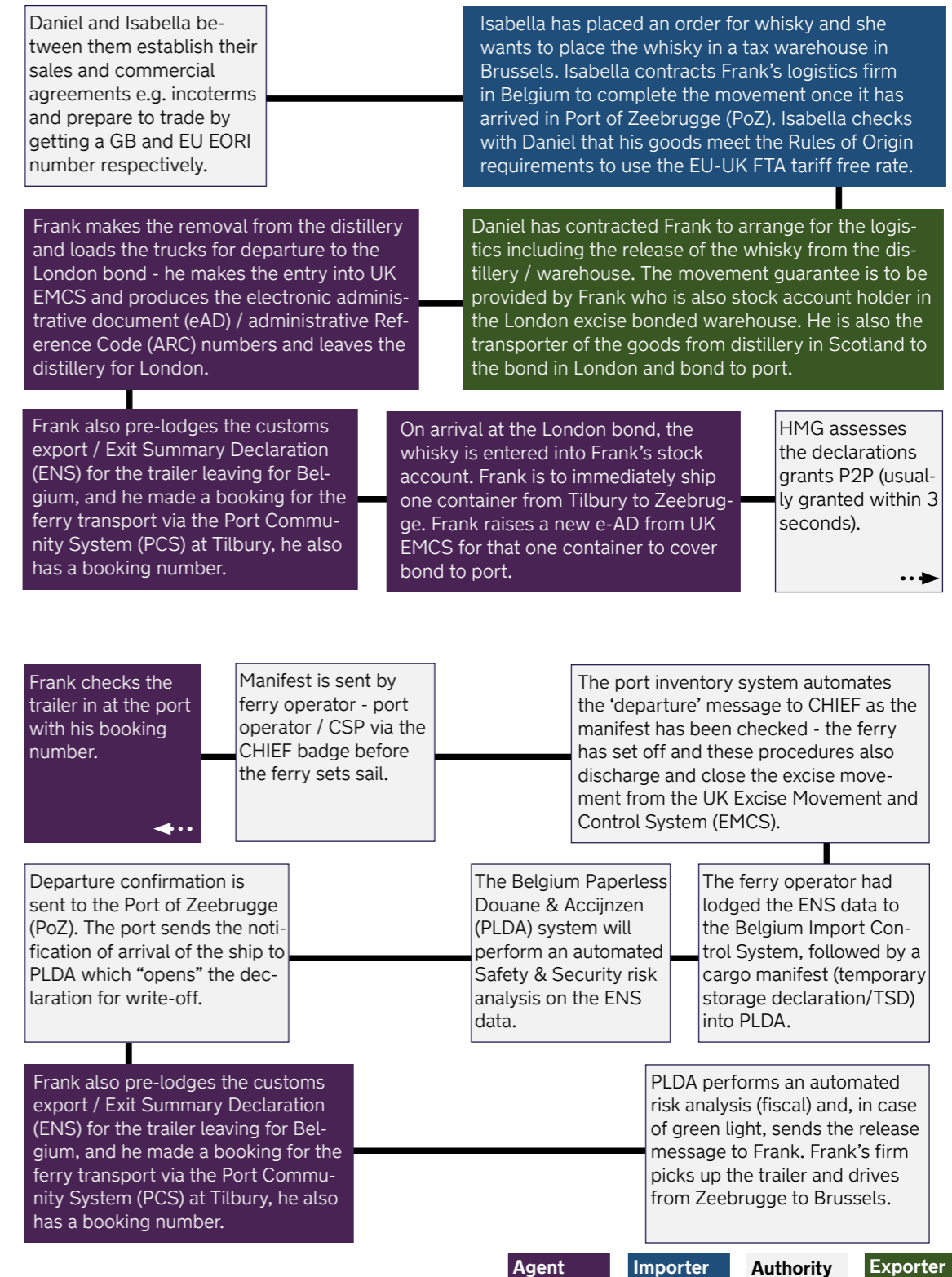
Name: Frank
Title: Freight Forwarder
Process: Transporter of goods & customs intermediary

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.





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

GB EORI Number Importer	In order to apply for a GB EORI number 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 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 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. Incoterms 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 qualify for preferential tariff rates under in the TCA , 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: <ul style="list-style-type: none"> • commercial trailers weighing over 750kg • non-commercial trailers weighing over 3,500kg
Standard International Operating Licence Haulier	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.
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: <ul style="list-style-type: none"> • trips between all EU member countries • transit traffic through EU member countries • cabotage (journeys entirely within one EU country)

Customs import declaration Importer	PLDA software communicates directly with the Belgian PLDA e-customs system, helping you manage imports in both the normal and simplified procedure.
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 here .
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.
UK EMCS Freight Forwarder	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. 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	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

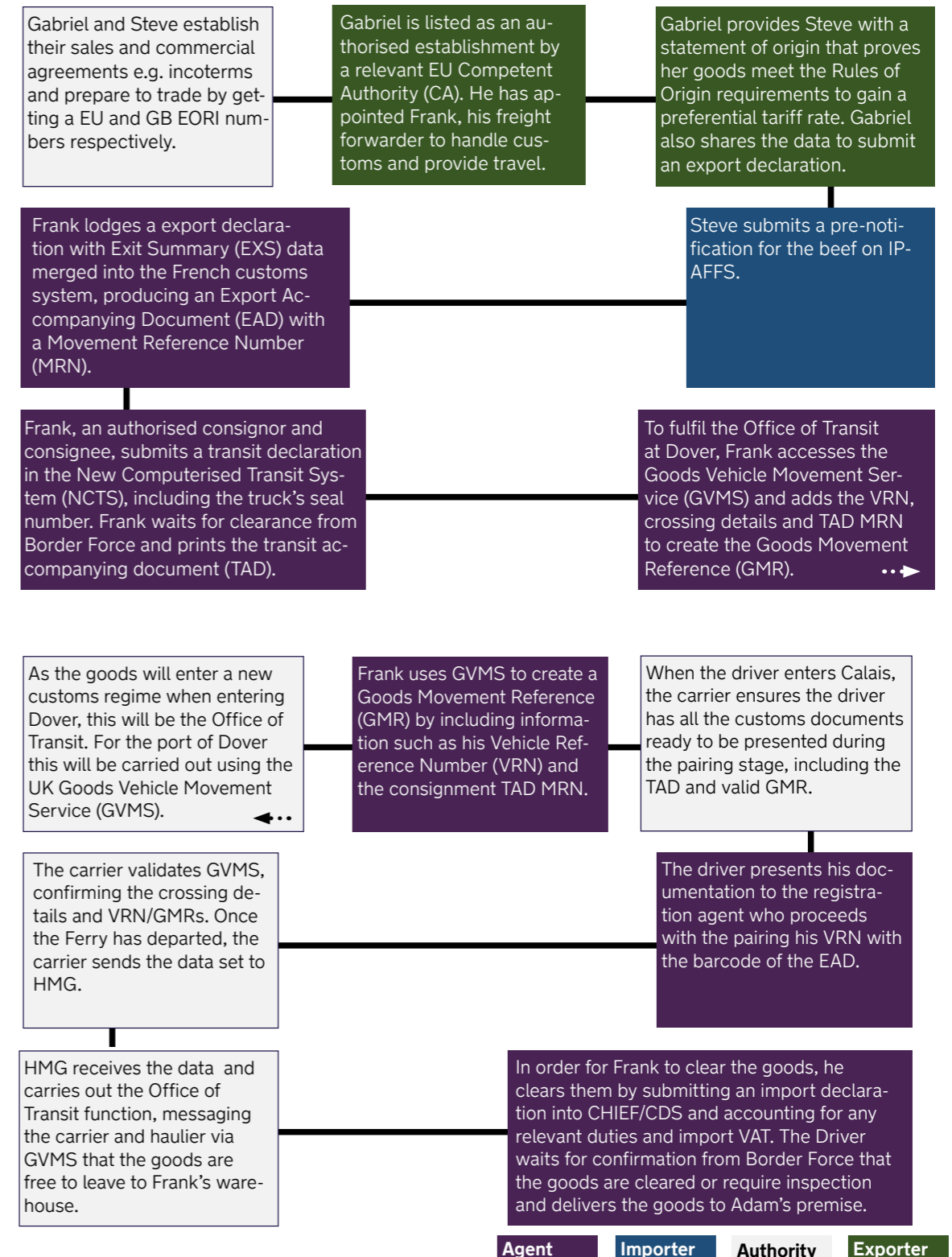
Process: Transporter of goods & customs intermediary

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 GB EORI number 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 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 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. Incoterms 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 qualify for preferential tariff rates under in the TCA , 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: <ul style="list-style-type: none"> • commercial trailers weighing over 750kg • non-commercial trailers weighing over 3,500kg
Standard International Operating Licence Freight Forwarder	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.
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: <ul style="list-style-type: none"> • trips between all EU member countries • transit traffic through EU member countries • cabotage (journeys entirely within one EU country)

Import customs declaration	You can hire a transporter or customs agent 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 systems and have compatible software 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 Goods Vehicle Movement Service or a vessel departing for a location where pre-lodgement is needed. After your declaration is submitted and accepted, HMRC will tell you how much you owe. You will need to pay duty before your goods can be released.
IPAFFS pre-notification Importer	IPAFFS is the UK's 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 declaration Freight Forwarder	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.
NCTS Declaration Freight Forwarder	In order to submit transit declarations from France into NCTS, you need to take the necessary actions to access to Delta T.
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
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.

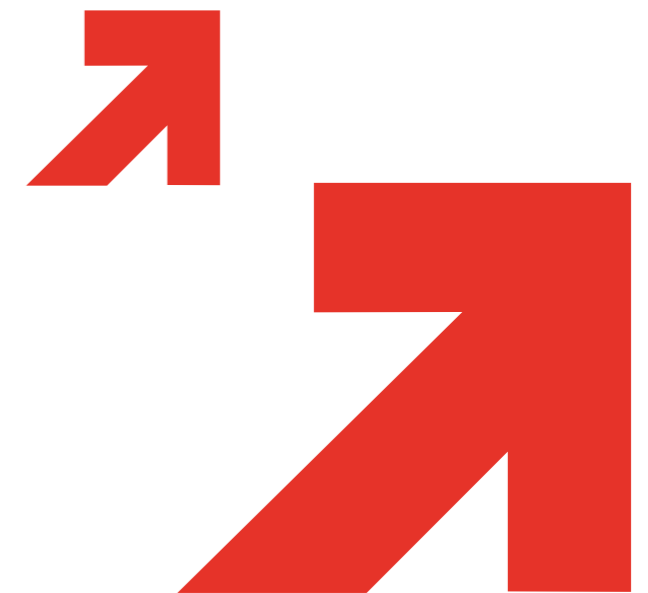


GVMS	GVMS is required from January for Transit and, from July for use of the Pre-lodgement model (more detail in the Border Operating Model). The driver will be required to present the GMR at the port or terminal of exit and the carrier will be responsible for capturing and validating the GMR at check-in. 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 pre-lodged or is not needed. This can be an MRN (for goods declared into CHIEF or Customs Declaration Service).
Freight Forwarder	

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	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.
Freight Forwarder	<p>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 here.</p> <p>You can use the envelope function with no login required through the following web app</p>

Supplementary Declaration	You can make your own declarations, but most businesses use someone else to deal with customs for them.
Importer	<p>In order to make a supplementary declaration after delaying by entering the details of the goods in declarants own records you will need the following, or an agent with access to:</p> <ul style="list-style-type: none">• 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

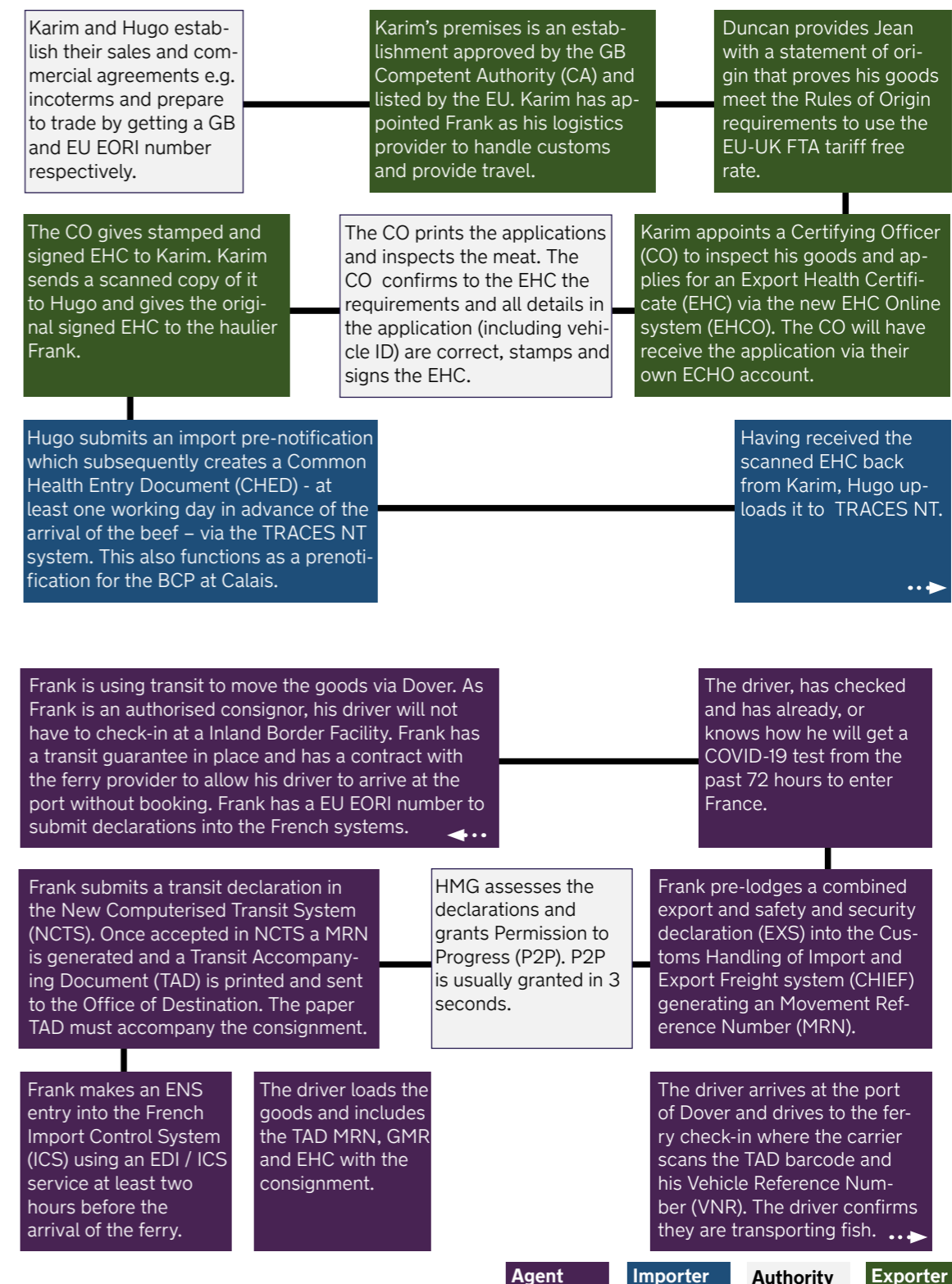
Process: Transporter of goods & customs intermediary

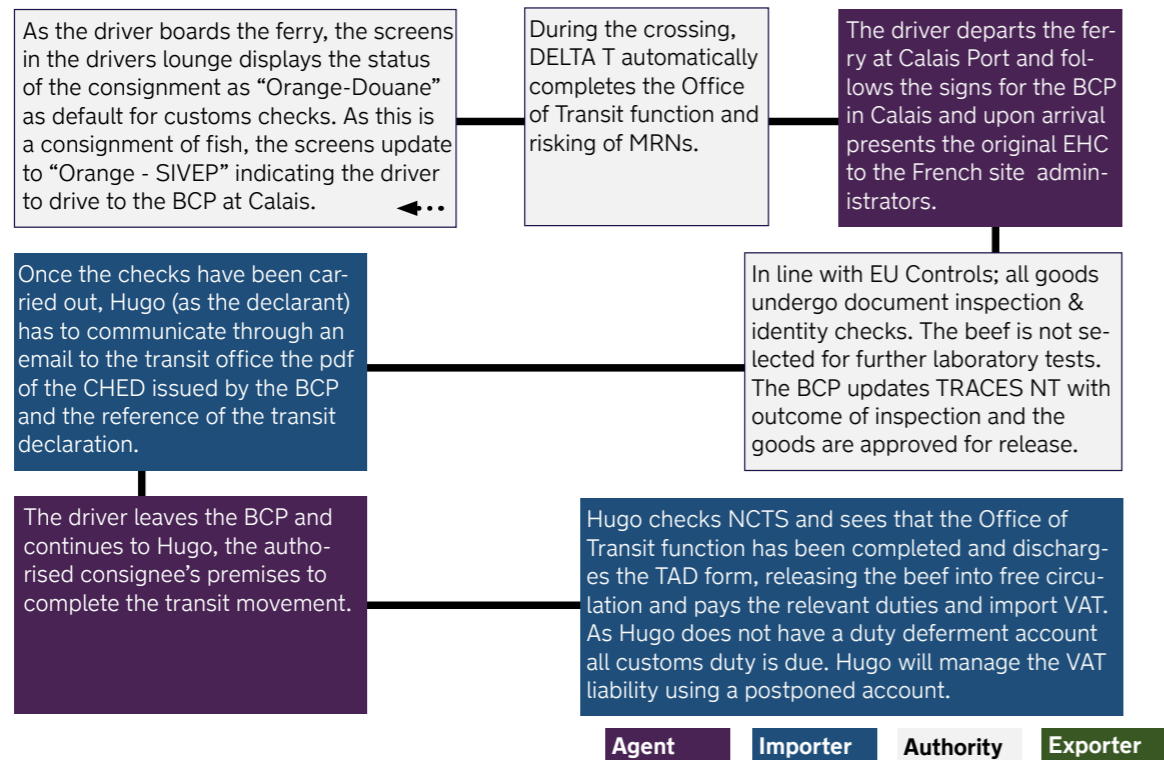
Frank has a logistics company and has the responsibility of moving the goods and completing the export formalities.



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.





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

GB EORI Number Exporter	In order to apply for a GB EORI number 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 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. Incoterms 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 qualify for preferential tariff rates under in the TCA , 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: <ul style="list-style-type: none"> • commercial trailers weighing over 750kg • non-commercial trailers weighing over 3,500kg
Standard International Operating Licence Freight Forwarder	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.
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: <ul style="list-style-type: none"> • trips between all EU member countries • transit traffic through EU member countries • cabotage (journeys entirely within one EU country)



Export Health Certificate	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.
Exporter	
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	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.
Freight Forwarder	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 .

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 GB NCTS service .
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	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.
Freight Forwarder	GB EORI Number as evidence of the delayed declaration
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	
Import Control System (ICS)	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.
Freight Forwarder	The information required is as follows: <ul style="list-style-type: none"> • 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	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.
Freight Forwarder Importer	



HM Government

UK TRANSITION