

Draft Notices to be Made Under The Customs Transit Procedures (EU Exit) Regulations 2018

This document provides the draft text for the notices that will be made under The Customs Transit Procedures (EU Exit) Regulations 2018. The text covers a number of different notices and is set out according to the chronological order of the regulations that provide the notice making powers.

The proposed text is a draft of the notices that HMRC will make using the powers provided by this SI. The content is, at this stage, indicative, as the text will need to be updated to reflect further policy development and updates to other publications, such as forms and guidance on the UK Tariff (ie Volume 3 of the UK tariff), which are required before exit. The notices will be made before exit and come into force at the same time as the SI is commenced.

SCHEDULE 1 – The common transit procedure

The following paragraph has the force of law by virtue of paragraph 25(5) of Schedule 1 and paragraph 5(3) of Schedule 3 to the Customs Transit Procedures (EU Exit) Regulations 2018

The data requirements for a transit accompanying document, for the purposes of paragraph 25(5) of Schedule 1 (the common transit procedure) and paragraph 5(3) of Schedule 3, (United Kingdom transit procedure) of the Customs Transit Procedures (EU Exit) Regulations 2018, are set out at Annex A.

The following paragraph has the force of law by virtue of paragraphs 8 and 32 of Schedule 1 and paragraph 8(2) of Schedule 3 to the Customs Transit Procedures (EU Exit) Regulations 2018

For the purposes of paragraphs 8 and 32 of Schedule 1 (common transit procedure) and paragraph 8(2) of Schedule 3 (United Kingdom transit procedure) to the Customs Transit Procedures (EU Exit) Regulations 2018, a receipt must take the form stipulated at Annex B.

The following paragraph has the force of law by virtue of paragraph 49(5) of Schedule 1 to the Customs Transit Procedures (EU Exit) Regulations 2018

For the purposes of paragraph 49(5) of Schedule 1 of the Customs Transit Procedures (EU Exit) Regulations 2018 (paper-based common transit procedure for goods carried by rail), the stipulated pictogram is at Annex C.

The following paragraph has the force of law by virtue of paragraph 50(1) of Schedule 1 to the Customs Transit Procedures (EU Exit) Regulations 2018

For the purposes of paragraph 50(1) of Schedule 1 of the Customs Transit Procedures (EU Exit) Regulations 2018 (paper-based common transit procedure for goods carried by rail), the form of the loading list is as stipulated at Annex D.

The following paragraph has the force of law by virtue of paragraph 63 of Schedule 1 to the Customs Transit Procedures (EU Exit) Regulations 2018

For the purposes of paragraph 63 of Schedule 1 the Customs Transit Procedures (EU Exit) Regulations 2018, the business continuity procedure for use by the holder of the common transit procedure is stipulated at Annex E.

The following paragraph has the force of law by virtue of paragraph 64(4) of Schedule 1 to the Customs Transit Procedures (EU Exit) Regulations 2018

For the purposes of paragraph 64(4) of Schedule 1 to the Customs Transit Procedures (EU Exit) Regulations 2018 (common transit procedure and guarantees) the following types and forms of guarantee will be acceptable:

- a) individual guarantees in the form set out at Annex C3 to Appendix III of the Convention, pursuant to an undertaking provided using the form set out at Annex C2 to that Appendix;
- b) individual guarantees in the form set out at Annex C1 to Appendix III of the Convention;
- c) undertakings for a comprehensive guarantee given by a guarantor using the form set out at Annex C4 to Appendix III of the Convention;
- d) cash deposits in pounds sterling, or other means of payment that HMRC regards as equivalent taking the form of:
 - i. corporate credit cards
 - ii. commercial or personal debit cards
 - iii. bank transfers (the system known as “BACS” AND “CHAPS”
 - iv. online and telephone banking facilities (the system known as “Faster Payments”)
 - v. cheques

In all of the above cases:

- Unless otherwise specified, the guarantee must be valid for enforcement in each common transit state involved in the common transit procedure.

In cases covered by (a), (b) and (c) above:

- The guarantor shall indicate in his undertaking an address for service or appoint an agent in each common transit state involved in the common transit procedure.
- The guarantor shall undertake in writing to pay the secured amount of customs debt. The undertaking shall also cover, within the limits of the secured amount, amounts of debt payable following a posteriori checks.

SCHEDULE 2 – The TIR transit procedure

Part 1 – General provision for the TIR transit procedure

The following paragraph has the force of law, by virtue of Paragraph 1(4)(a) of Schedule 2 to The Customs Transit Procedures (EU Exit) Regulations 2018

For purposes of paragraph 1(4)(a) of Schedule 2 of The Customs Transit Procedure (EU Exit) Regulations 2018, Annex F below contains a list of the HMRC Customs Offices of entry, exit departure or destination for the TIR Transit procedure.

Part 5 – Authorisations for the TIR transit procedure

The following paragraph has the force of law, by virtue of paragraph 26 (1) of Schedule 2 to The Customs Transit Procedures (EU Exit) Regulations 2018

Annex G to this notice contains information on the conditions of authorisation of guaranteeing associations; the authorisation process and the criteria for authorisation and Annex H details the responsibilities of a guarantee association.

Annex I contains Information to be provided by Contracting Parties to authorized associations and an international organization for the purpose of their functions

SCHEDULE 3 - The United Kingdom transit procedure

The notices to be made under paragraphs 5(3) and 8(2) of Schedule 3 also have force of law by virtue of paragraphs 8, 25(5) and 32 of Schedule 1. Drafts of these notices are therefore located above.

SCHEDULE 4 - Procedure for NATO Forces

The following has the force of law, by virtue of paragraph 3 of Schedule 4 to The Customs Transit Procedure (EU Exit) Regulations 2018

Procedural rules applying to the use of form 302

1. At the time of dispatch of the goods, the NATO forces shall do either of the following:
 - a) Lodge the form 302 data electronically at the customs office of departure or entry;
 - b) Complete form 302 with a statement that the goods are being moved under their control and authenticate this statement by their signature, stamp and date.
2. Where the NATO forces lodge the form 302 data electronically in accordance with paragraph 1(a), the following provision shall apply mutatis mutandis:
 - a) Transit declaration and single means of transport (paragraph 19, Schedule 1);
 - b) presentation of goods moved under the transit procedure at the customs office of transit (paragraph 2, Schedule 1);
 - c) presentation of goods moved under the transit procedure at the customs office of destination, (paragraph 5, Schedule 1);
 - d) placing of goods under the transit procedure by an authorised consignor (paragraph 26, Schedule 1);
 - e) formalities for goods moved under the transit procedure received by an authorised consignee and end of the transit procedure for goods received by an authorised consignee (paragraph 31, Schedule 1).

3. Where the NATO forces proceed in accordance with paragraph 1(b), a copy of the form 302 must be given, without delay, to the designated customs office responsible for customs formalities and controls pertaining to the NATO forces which dispatch the goods or on whose behalf the goods are being dispatched.

The other copies of the form 302 shall accompany the consignment to the NATO forces of destination where the forms must be stamped and signed by those NATO forces.

At the time of arrival of the goods two copies of the form must be given to the designated customs office responsible for customs formalities and controls pertaining to the NATO forces of destination.

That designated customs office shall retain one copy and shall return the second copy to the customs office responsible for customs formalities and controls pertaining to the NATO forces which dispatch the goods or on whose behalf the goods are being dispatched.

A specimen of the UK version of the 302 form is produced at Annex J.