

Draft Notices to be Made Under The Customs (Import Duty) (EU Exit) Regulations 2018

This document provides the draft text for most of the notices that will be made under The Customs (Import Duty) (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.

Where HMRC are not in a position to provide such a draft at the current time an indication of when a draft notice will be made available has been provided.

PART 2 – Presentation of the goods to Customs

The following paragraph has the force of law, by virtue of Regulations 4(3)(a), 4(3)(b) and 4(4) of The Customs (Import Duty) (EU Exit) Regulations 2018

The notification of importation must be made electronically or, in the case of oral or paper declarations, by notifying the arrival of the goods to the Officer to whom you are submitting the declaration to, on entry into the UK.

Electronic notification must provide the following information to HMRC:

- goods item number
- signature/authentication
- previous documents, including a Master Reference Number (MRN) for any entry summary declaration, customs declaration or temporary storage declaration made in respect of the goods
- Local Reference Number (LRN)
- representative identification number, where one has been appointed
- representative status code, where one has been appointed
- identification number of the person presenting the goods (EORI)
- location of goods
- mode of transport at the border
- identification of actual means of transport crossing the border
- identity of active means of transport crossing the border

Where an individual importing both domestic and chargeable goods submits the declaration for the chargeable goods orally or by paper form, it should be noted that they must also notify the arrival of the domestic goods to the Officer to whom they are submitting the declaration.

Electronic presentation must be made to either HMRC's declaration system or a commercial system operated by an approved port. However, where the oral or paper declaration process is being used, presentation must be made at one of the following locations:

Region	City/Town	Office
South	Bristol	UKBF, Bristol International Airport
South	Bristol	Avonmouth 1
South	Dover	Dover (OTS) Freight Clearance
South	Plymouth	Falmouth
South	Plymouth	Plymouth Teignmouth
South	Southampton	Southampton (Container Port in the docks)
South	.	Poole Ferry Terminal
South	Portsmouth	Portsmouth port
South	.	Exeter Airport
South	.	Plymouth Docks
South	.	Bournemouth (Hurn) Airport
South	.	Southampton (Eastleigh) Airport
South		Newquay airport
South	.	Newhaven port
Heathrow	Hounslow	London Heathrow Cargo (Custom House)
Heathrow	London Heathrow, Hounslow	London Heathrow Airport (Red channels)
Heathrow	Brize Norton	Brize Norton
Heathrow	.	Farnborough Airport
Heathrow	.	Brize Norton
Heathrow	Northolt	Northolt Airport
Central	Stansted	Stansted Airport
Central	London	London City Airport
Central	Birmingham	Birmingham Airport
Central	Felixstowe	Felixstowe

Central	.	Harwich
Central	Luton	Luton Airport
Central	.	Norwich Airport
Central	.	Southend Airport
Central	Tilbury	Tilbury
Central	Stanford-le-Hope, Essex	London Gateway Port
Central	Castle Donington, Derby	East Midlands Airport
South	.	Newport
South	Barry, Nr. Cardiff	Cardiff International Airport
South	Llanishen, Cardiff	Cardiff
South	.	Swansea
South	.	Barry Dock
South	Gatwick Airport	London Gatwick Airport Cargo Dist.
South	.	Pembroke Dock
North	.	Holyhead
North	Belfast	Belfast EPU (Carne House- Belfast Docks)
North	Hull	Hull
North	Immingham	Immingham
North	Liverpool	Liverpool, Seaforth S2 Berth
North	Manchester	Manchester Airport
North	Salford	National Clearance Hub
North	Newcastle	Newcastle Airport
North	.	Durham Tees Valley (Teeside Apt)
North	Aberdeen	Aberdeen Airport
North	.	Prestwick Airport
North	.	Edinburgh Airport
North	Glasgow	Glasgow Airport

PART 3 – Temporary storage declaration

The following paragraph has the force of law, by virtue of Regulations 8(5)(a)&(b) and 8(6) of The Customs (Import Duty) (EU Exit) Regulations 2018

A temporary storage declaration must be made electronically and must contain the following information:

- goods item number
- signature/authentication
- previous documents, including a Master Reference Number (MRN) for any entry summary declaration, customs declaration or temporary storage declaration
- additional information
- documents produced, certificates and authorisations, additional references
- Local Reference Number (LRN)
- identification of Temporary Storage premises
- declarant Identification
- representative identification number, where one has been appointed
- representative status code, where one has been appointed
- person notifying the arrival of goods following movement under temporary storage identification
- location of goods
- supervising customs office
- date of presentation of goods
- gross mass
- description of goods
- type of packages
- number of packages
- shipping marks
- commodity code
- identity of means of transport on arrival
- container identification number
- seal number

PART 4 – Declarations

The following paragraphs have the force of law, by virtue of Paragraph 5(1) of Schedule 1 to the Taxation (Cross-border Trade) Act 2018 and Regulations 22(2) and (3) of The Customs (Import Duty) (EU Exit) Regulations 2018

Annex A to this notice provides a sample of the Single Administrative Document (form C88) that must be used, other than those cases where a carnet, consignment note or manifest is used, when

submitting a declaration to HMRC in a non-electronic form. The SAD can be used in the cases provided for by Regulation 22 of The Customs (Import Duty) (EU Exit) Regulations 2018 and in further cases as set out below. The cases where a carnet can be used are also set out in that Regulation.

In addition to cases specified in the Regulations, a non-electronic written declaration may be used in the following circumstances:

- a person making a customs declaration in respect of products of sea-fishing and other products taken from the territorial sea outside of the United Kingdom by a vessel solely registered or recorded in the United Kingdom and flying the flag of the United Kingdom
- a person making a customs declaration in respect of products of sea fishing and other products taken from the territorial sea outside the United Kingdom on-board a factory-ship solely registered or recorded in the United Kingdom and flying the flag of the United Kingdom
- on a temporary basis, a person making a customs declaration where there has been a temporary failure of the computerised system of the customs authority or of the economic operator

Annex A – Declaration

The following paragraphs have the force of law, by virtue of Paragraph 31(3) of The Customs (Import Duty) (EU Exit) Regulations 2018

To use the simplified Customs declaration process a person must demonstrate that they maintain and operate a set of documented procedures that accurately describe:

- the structure and internal controls of the business, including the flow of goods, how the audit trail is maintained
- the security and archiving of documentation
- the procedures for back-up, recovery, fallback, archiving and retrieval of business records
- the making of customs declarations and the use of customs agents
- how irregularities and errors are identified and actioned
- how they ensure that relevant employees inform the customs authority when irregularities or errors are discovered

Where applicable, a person must also demonstrate they have procedures in place for:

- the handling of import and export licences related to restricted goods, including measures to distinguish goods subject to restrictions from other goods and to ensure compliance with these restrictions, and
- the handling of licences and authorisations granted in accordance with commercial policy measures or relating to trade in agricultural products

PART 5 – Notification and discharge of liability

The following paragraph has the force of law, by virtue of Regulation 41(3) of The Customs (Import Duty) (EU Exit) Regulations 2018

The forms of payment accepted by HMRC to discharge a liability to import duty are:

- corporate credit card
- commercial or personal debit card
- drawing on a guarantee
- bank transfer (Bacs, CHAPS)
- online or telephone banking (Faster Payments)
- cheque
- direct debit, where a person is also approved for payment deferral
- personal credit card, but only at the UK border for payment of border related transactions
- cash

PART 6 – Payment

There are no notice requirements within part 6.

PART 7 – Remission and repayment of import duty

The following paragraphs have force of law, by virtue of Regulations 58(2) and (3) of The Customs (Import Duty) (EU Exit) Regulations 2018

All applications for repayment or remission of customs duty under Regulations 54, 55 and 56 of The Customs (Import Duty)(EU Exit) Regulations 2018 (SI [.....]) must be made on form C285 (Application for repayment/remission) Version 2.0, available at [https://public-online.hmrc.gov.uk/lc/content/xfatforms/profiles/forms.html?contentRoot=repository:///Applications/Customs_A/1.0/C285\(PI\)&template=C285.xdp](https://public-online.hmrc.gov.uk/lc/content/xfatforms/profiles/forms.html?contentRoot=repository:///Applications/Customs_A/1.0/C285(PI)&template=C285.xdp), and be sent to the address provided on the form.

This is subject to the following two exceptions:

Where an application is made in respect of import duty incurred on an item imported by post, that application must be made on a Form BOR 286 (Customs Duty and/or import VAT relating to imports by post) dated January 2017, available at https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/581510/bor286.pdf, and be sent to the address provided on the form.

Where the application is made on the grounds that the reduced duty case in Regulation 51 of The Customs (Import Duty)(EU Exit) Regulations 2018 (SI [.....]) applies that application must be made on Form C&E 1179 (Claim for repayment of Import duty, CAP charges, ADD Charges, VAT and Excise Duty paid on rejected imports dated July 2017), available at https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/628286/c_e1179.pdf, and sent to the address provided on the form

The following information must be included on Form C285

(Application for Repayment and Remission):

A. Where the application is made by a representative:

- the name of the importer
- whether or not the importer has a UK address
- the importer's address
- the importer's telephone number
- where applicable, the importers VAT registration number
- any VAT registration subsidiary number
- representative's name
- whether or not the representative has a UK address
- representatives address
- representative's telephone number
- representative's VAT registration number
- the Entry Processing Unit number
- the import entry number
- the date of the entry
- (repayment application) – whether a private importer or not
- (repayment application) – reason for repayment
- description of the goods
- details of the supporting evidence
- (repayment and remission details) – amount of duty paid
- (repayment and remission details) – amount of duty due to HMRC
- (repayment and remission details) – total duty repayment
- (repayment and remission details) – amount of VAT paid
- (repayment and remission details) – amount of VAT due to HMRC
- (repayment and remission details) – total VAT repayment
- (repayment and remission details) – total amount of duty and VAT paid
- (repayment and remission details) – total amount of duty and VAT due to HMRC
- (repayment and remission details) – total of VAT and duty repayment
- (payment details) – person to be repaid
- (payment details) – whether payment is to be paid to a bank or not
- (declaration) – confirmation that the information is true and complete
- (declaration) – capacity of the applicant
- (declaration) – name of the person making the declaration
- (declaration) – signature of the declarant
- (declaration) – date of the declaration

B. Where the application is made by the importer:

- the name of the importer
- whether or not the importer has a UK address
- the importer's address
- the importer's telephone number
- where applicable, the importers VAT registration number
- representative's name, if one has been appointed in this regard
- whether or not the representative has a UK address
- representatives address
- representative's telephone number

- representative's VAT registration number
- the Entry Processing Unit number
- the import entry number
- the date of the entry
- (repayment application) – whether a private importer or not
- (repayment application) – reason for repayment
- description of the goods
- details of the supporting evidence
- (repayment and remission details) – amount of duty paid
- (repayment and remission details) – amount of duty due to HMRC
- (repayment and remission details) – total duty repayment
- (repayment and remission details) – amount of VAT paid
- (repayment and remission details) – amount of VAT due to HMRC
- (repayment and remission details) – total VAT repayment
- (repayment and remission details) – total amount of duty and VAT paid
- (repayment and remission details) – total amount of duty and VAT due to HMRC
- (repayment and remission details) – total of VAT and duty repayment
- (payment details) – person to be repaid
- (payment details) – whether payment is to be paid to a bank or not
- (payment details) – where payment is to be made to a bank, details of the account
- (declaration) – confirmation that the information is true and complete
- (declaration) – capacity of the applicant
- (declaration) – name of the person making the declaration
- (declaration) – signature of the declarant
- (declaration) – date of the declaration

The following information must be included on the application Form BOR 286 (Customs Duty and/or import VAT relating to imports by post):

- details of the UK Importer/Consignee:
 - name of the importer
 - address of the importer
 - telephone number
 - VAT registration number (if applicable)
- charge reference number
- details of Customs duty or import VAT incorrectly charged, including the location of the goods and the reason why it is claimed that the charges are incorrect
- declaration:
 - full name of the applicant
 - signature
 - date of the application

The following information must be included on the application Form C&E 1179 (Claim for repayment and remission of Import Duty, CAP Charges, ADD charges, VAT and Excise Duty paid on rejected imports):

- whether the claim is a new one or re-submitted
- importers details:
 - name
 - address
 - telephone number
 - e-mail address
 - Economic Operator Registration and Identification (EORI) number or VAT Registration number
- representative's details, if one has been appointed in this regard:
 - name
 - address
 - telephone number
 - e-mail address
 - Economic Operator Registration and Identification (EORI) number or VAT Registration number
- person to be repaid (importer/representative)
- bank account details
- the reason for rejection of the goods
- details of the rejected goods
- method of disposal of the rejected goods
- details of when and where the goods will be available for inspection by HMRC
- details of supporting documents provided with the claim
- the charges for which repayment/remission of import duty, including additional duties relating to specified agricultural goods or trade remedy measures, Import VAT and Excise duty is claimed
- declaration:
 - full name of the applicant
 - signature
 - status of the signatory
 - date of the application

PART 8 – Customs agents

There are no notice requirements within part 6.

PART 9 - Approvals and authorisations and authorised economic operators

Regulation 85

HMRC will publish a notice in accordance with Regulation 85 before 31 December 2018. In the meantime, details of the current processes and applications forms for customs authorisations can be found at the following: <https://www.gov.uk/hmrc-internal-manuals/customs-authorisation-and-approval/caa08010>

PART 10 – Guarantees

The following paragraphs have the force of law, by virtue of Regulation 95(1)(b) and (3) of The Customs (Import Duty) (EU Exit) Regulations 2018

A guarantee to cover a liability to pay import duty must be provided in one or more of the following forms:

- an undertaking by a guarantor in relation to a comprehensive guarantee in the Form CCG2 version 1.4 obtained at the following link: [give-a-customs-comprehensive-guarantee-CCG2](#)
- an undertaking given by a guarantor in relation to a single guarantee in Form C&E250 version 1.0 obtained at the following link: [Deed-of-Guarantee-for-payment-due-to-HMRC-commissioners-\(C&E250\)](#);
- a cash deposit in sterling or any other means of payment recognised by HMRC as being equivalent to a cash deposit. Acceptable alternatives to a cash deposit are:-
 - corporate credit card
 - commercial or personal debit card
 - bank transfer (Bacs, CHAPS)
 - online or telephone banking (Faster Payments)
 - cheque

A guarantee to cover a potential liability to pay import duty must be given in one or more of the following forms:

- an undertaking by a guarantor in relation to a comprehensive guarantee in the Form CCG2 version 1.4 obtained at the following link: [give-a-customs-comprehensive-guarantee-CCG2](#)
- an undertaking given by a guarantor in relation to a single guarantee in Form C&E250 version 1.0 obtained at the following link: [Deed-of-Guarantee-for-payment-due-to-HMRC-commissioners-\(C&E250\)](#)
- a Joint Contractual Liability (JCL) version 1.1 obtained at the following link: [Give-a-joint-contractual-liability-for-customs-comprehensive-guarantee-potential-debts-JCL](#)
- a cash deposit in sterling or any other means of payment recognised by HMRC as being equivalent to a cash deposit being:-
 - corporate credit card
 - commercial or personal debit card
 - bank transfer (Bacs, CHAPS)
 - online or telephone banking (Faster Payments)
 - cheque

The following paragraphs have the force of law, by virtue of Regulation 100(4) and (5) of The Customs (Import Duty) (EU Exit) Regulations 2018

All applications for a discharge of part of a guarantee must:

- be made on the official letter head of the applicant
- include the new proposed specified amount, and
- include a deferment account number (if applicable)

Where an application for discharge of part of a guarantee is made in relation to a comprehensive guarantee the application must also include:

- the CCG Reference number
- the name and address of the company holding the comprehensive guarantee, and
- the name and address of the comprehensive guarantee guarantor

An application for a discharge of part of a guarantee where that guarantee is provided in the form of a Joint Contractual Liability must also include the following:

- the CCG Reference number
- the JCL Reference number
- the name and address of the company holding the comprehensive guarantee, and
- the name and address of the of the guarantor of the comprehensive guarantee

Applications must be made to:

Where the part of the guarantee that is sought to be discharged relates to a comprehensive guarantee:

Customs Comprehensive Guarantee (CCG) Team
Ralli Quays
3 Stanley Street
Manchester
M60 2LA

In all other cases to:

Central Deferment Office (CDO)
8th Floor North Central
Alexander House
21 Victoria Avenue
Southend-on-Sea
SS99 1AA

PART 11 – Domestic Goods

The following paragraph has the force of law, by virtue of Regulation 106 of The Customs (Import Duty) (EU Exit) Regulations 2018

Any item below will be sufficient evidence for the purposes of demonstrating that the goods have the status of Domestic Goods.

This list is not exhaustive, and applies only to the extent that the items listed are relevant to the goods and the procedures to which they have been put.

- a. An appropriately completed copy 4 of a Single Administrative Document. Single Administrative Document full 8 part set (C88 (1-8)) - GOV.UK.
- b. The shipping company manifest where it indicates that the goods are domestic goods loaded onto a vessel in the UK.
- c. The invoice or transport document relating to those goods, provided that it relates only to domestic goods and that, where the total value of the goods exceeds £100,000, the invoice or transport document has been endorsed by the appropriate customs office.
- d. The fishing logbook, landing declaration, transhipment declaration and vessel monitoring system data, as appropriate, where the goods are a catch within the terms of Regulation 105.
- e. A UK issued ATA Carnet.
- f. The excise declaration referred to in 'Excise Goods (Holding Movement and Duty Point) Regulations 2010', where the data indicates the domestic status of the goods.
- g. An appropriately completed CMR note where the data indicates the domestic status of the goods

PART 12 – Valuation of chargeable goods

The following paragraph has the force of law, by virtue of Regulation 110 of The Customs (Import Duty)(EU Exit) Regulations 2018

Evidence

Each method of valuation requires evidence to support its use. The type of evidence that HMRC expects to be provided for each method is set out below.

Method 1

The evidence required will be a copy of the seller's invoice or other document against which payment will be made, together with such supporting documents or records as may be necessary to validate it. This may include telex or similar messages used instead of invoices.

Method 2

The evidence required is a copy of an import entry (with supporting documents) for identical goods. This entry must relate to identical goods exported at or about the same time as the goods to be valued. Where a copy of the import entry (and supporting documents) is not available, enough data to enable HMRC to trace the relevant import entry should be provided.

Method 3

The evidence required is a copy of an import entry (with supporting documents) for similar goods. This entry must relate to similar goods imported at or about the same time as the goods to be valued. Where a copy of the import entry (and supporting documents) is not available, enough data to enable HMRC to trace the relevant import entry should be provided

Method 4

Method 4 – Other than when the provisions for Fruit and Vegetables, by virtue of Regulation 124 of The Customs (Import Duty)(EU Exit) Regulations 2018 apply.

Together with the import entry, one of the following must be provided showing the unit price in the greatest aggregate quantity:

- a sales invoice
- a price list current at the time of importation
- other evidence as agreed with HMRC

Unless an overall percentage deduction has been agreed with HMRC, details of the actual deductions claimed must be provided.

Method 4 - Fruit and Vegetables, by virtue of Regulation 124 of The Customs (Import Duty)(EU Exit) Regulations 2018

At the time of importation, a reasonable estimate for deposit purposes of the final sales value must be provided. This estimate must be supported by a pro-forma invoice, statement of value or other evidence.

Once a sufficient quantity of the relevant goods have been sold to allow the unit price to be calculated, copies of the sales invoices and a copy of the calculations must be sent to the National Import Duty Adjustment Centre (NIDAC). Unless an overall percentage deduction has been agreed with HMRC, details of the actual deductions claimed must be supplied.

Alternatively, the Simplified Procedure Value (SPV) scheme can be used for whole fruit and vegetable produce, of a single kind, imported on a consignment basis. SPV cannot be used if there is a transaction value.

Method 5

Information about the cost or value of the items must be provided. This information must be based on the producer's commercial accounts. These accounts must follow the general principles of accounting which apply or have substantial authoritative support in the country where the goods are produced. In addition, information about the producer's profit and general expenses should be provided. The amount to be added must be in line with the usual figures for profit and general expenses for producers in the country of exportation of the goods:

- of the same class or kind, and
- for export to the United Kingdom

Method 6

A valuation must be arrived at by using reasonable means consistent with the World Trade Organisation valuation principles. Method 6 is the fallback method and can only be used where none of the earlier methods apply. The evidence required will vary from case to case.

Regulation 124

In mid-March 2019, HMRC will publish a notice outlining the unit prices that will apply on 29 March 2019 for relevant fruit and vegetables. The unit prices will be updated every 14 days to reflect price fluctuations. In the meantime, the document "Fresh fruit and vegetables under Method 4 valuation, version 1, dated 27 November 2018" sets out further details and information on the current unit prices that apply across the European Union can be found on Integrated Tariff of the European Union in relation to the respective commodities.

The following paragraph has the force of law, by virtue of Regulation 127(2) of The Customs (Import Duty)(EU Exit) Regulations 2018

Similar goods are those which only differ in some respects from the goods being valued. HMRC will take into account the following when considering the similarity between goods:

- whether the goods are produced in the same country
- whether the goods have like characteristics and component materials
- whether the goods can carry out the same tasks
- whether the goods are commercially interchangeable

Where the producer of the goods to be valued does not make any similar goods, similar goods produced by a different person can be used. However, in these circumstances the quality, reputation and trademark may also be considered to affect the similarity.

The following paragraph has the force of law, by virtue of Regulation 128(4) of The Customs (Import Duty)(EU Exit) Regulations 2018

- For the purposes of Paragraph 3 of Regulation 128 of the Customs (Import Duty) (EU Exit) Regulations 2018 *A* is a member of the same family as *B* where *B* is related to *A*, either by birth, marriage, civil partnership, co-habitation or adoption, as:
 - a spouse or civil partner
 - a child or step-child
 - a grandchild
 - a brother or sister (including half-brother or half-sister and step-brother or step-sister)
 - a parent or step-parent
 - a grandparent
 - an aunt or uncle
 - a niece or nephew
 - a cousin
 - a mother-in-law or father-in-law
 - a sister-in-law or brother-in-law
 - a son-in-law or daughter-in-law
- *B* co-habits with *A*.

PART 13 – Chargeable goods destined for RoRo listed locations

The following paragraphs have the force of law, by virtue of Regulation 131 of The Customs (Import Duty) (EU Exit) Regulations 2018

The type of evidence of compliance with regulation 131(1) which HMRC may require is:

1. A copy of the completed terms and conditions of booking between the ferry or train operators and the person in possession or control of the RoRo vehicle carrying chargeable goods which are to be, or have been, imported to the UK, which confirm that a Customs declaration or temporary storage declaration has been made in respect of the chargeable goods.
2. The Master Reference Number provided when the Customs declaration or temporary storage declaration was made.
3. If the importer has used the Entry in the Declarants Records simplified procedure, the Economic Operator Registration and Identification number of the importer.

Any evidence requested by an HMRC officer can be provided orally, electronically and/or in writing.

PART 14 – Fees

Regulation 140 and 142

HMRC does not currently charge fees for requested attendance to examine goods. We will publish notices to set details including the rates that apply and how such fees are to be paid before introducing any such charges.

PART 15 – Transitional and savings provisions

The following paragraph has the force of law, by virtue of Regulation 145(3) of The Customs (Import Duty) (EU Exit) Regulations 2018

Where requested to do so, a person in receipt of a notice issued by HMRC must provide, as directed, evidence to HMRC to establish whether the goods are Union or non-Union; evidence of the time of importation of the goods into the United Kingdom; evidence of the customs procedure to which the goods have been declared; the stage that the goods have reached in any customs procedure they have been declared to, and any other evidence necessary to establish whether or not the EU Customs legislation continues to have effect in relation to the goods on or after exit day.

The types of evidence that may be required are:

- details of any customs declaration (including oral declarations, simplified declarations or declarations made by entry in the declarant's records) made and accepted in respect of the goods
- where no customs declaration has been made, details of any declaration for temporary storage made in respect of the goods
- details of any ATA carnet issued in respect of the goods
- details of any transit declaration made in respect of the goods

- details of any special procedure authorisation (other than transit) under which the goods in question are being held
- details of any other approval or authorisation under which the goods in question are being held

The evidence must be provided to HMRC in the form and manner laid down in the notification requesting it.

The following paragraph has the force of law, by virtue of Regulation 160(3) of The Customs (Import Duty) (EU Exit) Regulations 2018

Where requested to do so, a person in receipt of a notice issued by HMRC must provide, as directed, evidence to prove whether the goods are Union or non-Union, the time the goods are imported into the United Kingdom, when the goods commenced the journey to the United Kingdom and from where in order to establish whether or not the EU Customs legislation continues to have effect in relation to the goods on or after exit day.

The necessary evidence will be in the form of official or commercial documentation relevant to the despatch, movement and receipt of the goods.

This documentation may include:

- manifests
- airway-bills
- loading and unloading information
- logbooks, or
- any other documentation that establishes when and where the goods commenced their journey to the United Kingdom, when the goods were imported into the United Kingdom and their customs status at the time of importation

The evidence must be provided to HMRC in the form and manner laid down in the notification requesting it.