HAULIERS AND COMMERCIAL DRIVERS

Transporting goods between the UK and EU in a no-deal Brexit: guidance for hauliers

September 2019
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Transporting goods between the UK and EU in a no-deal Brexit
Hauliers and commercial drivers will need the correct documentation to travel to, from or through the EU if the UK leaves without a deal.

This handbook is for haulier and commercial drivers completing journeys between the UK and mainland Europe. Separate advice will be issued for haulier and commercial drivers completing journeys between UK and the Republic of Ireland.
UK hauliers must have the correct licences and permits

**Community Licence and Licence for the Community**
The EU has agreed that for a transitional period UK hauliers will be able to continue using their current licences to do journeys to and from the EU. This currently applies until 31 December 2019 and is likely to be extended to 31 July 2020.

Hauliers holding a Community Licence will be able to continue using these after a no-deal Brexit for the transitional period. Hauliers applying for or renewing a Community Licence after a no-deal Brexit will instead receive a ‘UK Licence for the Community’, which will give the same rights.

A copy of the Community Licence (or the new ‘UK Licence for the Community’) has to be carried on board all vehicles when working in the EU.

The Community Licence (or the new ‘UK Licence for the Community’) will not be valid for international road haulage journeys made by UK hauliers through the EU to countries outside the EU and EEA – these will require ECMT permits (see below).

Some ‘cross-trade’ (movements between two EU countries) and ‘cabotage’ (movements within an EU country) will be permitted in the transitional period. Until 31 December 2019 at least up to two loaded cabotage or cross-trade journeys will be possible per week.

**Goods moved on own account and goods vehicles under 3.5 tonnes**
UK operators who carry their own goods (operating on ‘own account’), or who have vehicles weighing under 3.5 tonnes (including vans) do not need to hold a Community Licence (or the new ‘UK Licence for the Community’). However, to work in some parts of the EU with a vehicle under 3.5 tonnes a permit may be required. Visit [www.gov.uk/brexit-hauliers](http://www.gov.uk/brexit-hauliers) for further details.

**ECMT permits**
Some journeys made during the transition period will require an ECMT permit. In particular, hauliers will need an ECMT permit if they:

- wish to transit the EU to non-EU countries such as Switzerland
- intend to do three cross-trade journeys (hauling goods from one EU country to another) during a single trip to the EU

ECMT permits are only valid when accompanied by:

- an ECMT logbook (issued with the permit)
- certificates of compliance and roadworthiness relevant to the vehicle being used

Check GOV.UK to see if you need an ECMT permit for your planned journey and for details on how to obtain certificates of compliance and roadworthiness.

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1 Correct as of September 2019. Visit [gov.uk/brexit-hauliers](http://gov.uk/brexit-hauliers)
Trailer registration plates and papers
All commercial trailers weighing over 750kg and non-commercial trailers weighing over 3,500kg need to be registered with the Driver and Vehicle Licensing Agency (DVLA) before travelling abroad.

The keeper of the trailer will need to ensure that the:

» trailer displays registration plates

» driver carries DVLA trailer registration papers3

Hauliers do not need to register trailers that are only used for journeys between the UK and Ireland.

Vehicle documents
Drivers will need to carry the following documents in the vehicle when driving abroad:

» a vehicle log book (V5C)4 or a vehicle on hire certificate (VE103)5 to use a hired or leased vehicle

» a GB sticker fixed to the rear of the vehicle and trailer, even if the number plates includes the GB identifier

» a motor insurance Green Card

Green Cards
A Green Card is an international certificate of motor insurance accepted in 48 countries which are part of the Green Card scheme6.

Multiple Green Cards are required if you:

» are a commercial operator and have fleet insurance – hauliers will need a Green Card for each vehicle

» have a trailer attached to the vehicle – hauliers will require a Green Card for the towing vehicle and a Green Card for the trailer (some countries also require separate trailer insurance)

» have two insurance policies covering the duration of the trip (eg if the insurance policy renews during the journey)

Hauliers should ensure Green Cards are provided by their insurance company for all vehicles doing business to, from or through the EU.

Until otherwise advised, drivers will need to carry Green Cards for their vehicle and trailer when driving in the EU if the UK leaves without a deal.

3 www.gov.uk/guidance/trailer-registration
4 www.gov.uk/vehicle-log-book
5 www.gov.uk/taking-vehicles-out-of-uk/for-less-than-12-months
6 www.cobx.org/article/3/green-card-system
EU hauliers

EU Operators must be licenced in their country of establishment and carry a copy of a Community Licence at all times. EU operators with a Community Licence continue to be able to carry goods to, from and through the UK in a no-deal scenario until advised otherwise.

EU Operators doing business to, from or through the UK will be need to carry proof of insurance. A Green Card or other proof of motor insurance will be recognised in the UK.

EU operators can carry out cabotage in the UK under current EU limits until advised otherwise.”

7 Correct as of September 2019. Visit gov.uk/brexit-hauliers
UK drivers must have the correct documents

**Driver Certificate of Professional Competence (CPC)**
Drivers with current UK Driver CPC working for UK hauliers do not need to take any additional action to prepare for a no-deal Brexit. UK CPC will continue to be valid for drivers of all journeys that UK operators are entitled to undertake, whether under the transitional arrangements agreed with the EU or on the basis of ECMT permits.

Drivers need to carry their CPC driver qualification card while driving in the EU.

**UK driving licence**
Drivers must have the correct category of licence for the vehicle they are driving. Drivers can check online whether they have the correct driving categories on their licence.8

**International driving permits**
UK photocard driving licences will be recognised, without the need for an international driving permit (IDP), in 24 of the 27 EU countries.

In the remaining three countries, in addition to their photocard driving licence, a driver will need a:

» 1968 IDP to drive in France and Italy

» 1949 IDP to drive in Cyprus

If a driver does not have a photocard licence, they may need additional IDPs.

Drivers who already have IDPs should check that they are still valid where they intend to drive. For some countries, 1926 and 1949 IDPs may need to be replaced with a 1968 IDP. Each permit is also valid for a different length of time.

Check what IDP you need at www.gov.uk/dft/idp

Drivers can buy IDPs over the counter at UK Post Offices.9

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8  www.gov.uk/driving-licence-categories
9  www.postoffice.co.uk/international-driving-permit

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**UK photocard driving licences will be recognised, without the need for an international driving permit (IDP), in 24 of the 27 EU countries.**
Tachograph charts or driver’s digital smart card
Drivers of goods vehicle over 3.5 tonnes on international journeys must make sure they continue to comply with EU rules on drivers’ hours and tachograph use.10

Drivers must be able to produce tachograph charts and any legally required manual records for the current day and the previous 28 calendar days.

Drivers must also be able to produce the digital smart card if they have one.

Passports and visas
UK passport holders may need to renew their British passports earlier if they are travelling after a no-deal Brexit. On the day of travel, a driver will need the passport to have at least 6 months left to travel to countries in Europe (not including Ireland).

Any extra months on the driver’s passport over 10 years may not count towards the 6 months needed. If the current passport was renewed before the previous one expired, extra months may have been added to its expiry date.

Check your passport for travel: www.gov.uk/check-a-passport-for-travel-to-europe

Haulage drivers will not need a visa for short trips to the EU. A driver can stay for up to 90 days in a 180-day period.

10 www.gov.uk/drivers-hours/eu-rules
Cross-border responsibilities when moving goods

It’s the responsibility of the trader to make customs declarations and to get the relevant documentation to the haulier and driver. This can be done directly or via a logistics company. It will be the case for most traders that they will employ the services of a customs agent, and/or a logistics company.

Further information on the data required to be provided by traders for customs processes, and the import\(^\text{11}\) and export\(^\text{12}\) processes themselves can be found on GOV.UK.

While responsibility for customs border formalities rests with the traders, the haulier must ensure the driver is given all necessary customs documentation and other paperwork so they can be carried in the vehicle for the duration of the journey.

The haulier must inform the driver what documents will need to be presented at all key transit points (customs posts, on road pre-departure inspections to demonstrate border readiness, ports or train terminals). For smooth operation, it is vital that the driver is clear about what documents will be needed, where, when and how they will be presented and checked.

A driver should not attempt to cross the UK EU border in either direction without all required customs paperwork for all shipments carried.

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Guidance for hauliers Cross-border responsibilities when moving goods
Moving goods from the UK into the EU

Before leaving the UK
When collecting goods to cross into the EU, the driver must be provided with all customs documentation necessary to cross into the EU.

The UK exporter must complete the UK export customs procedures. This will be at least a combined customs and safety and security declaration. The driver will need to be told if the goods need to be presented to a UK Customs Office. Once this has been done, the exporter will be given permission to progress (P2P). What drivers then need to do depends on the type of P2P they have:

» P2P granted – drivers can collect and take the goods to the UK port or terminal of departure

» P2P not granted, physical check required – drivers can collect the goods and take them to a Designated Export Place (DEP) or approved inland location for appropriate checks and P2P

» P2P not granted, documentary checks required – drivers do not collect goods until the exporter has provided documentary checks to the National Clearance Hub and received further instruction

The driver is not required to carry evidence of UK export documentation, although they will be required to carry other documents as detailed elsewhere in this handbook.

Documents for the EU border authorities
The driver must be provided with all necessary reference numbers or documentation from the trader to meet the import requirements of the country they are entering in the EU. It is the responsibility of the UK exporter (with their customs agent and/or logistics provider) to ensure this is done.

It may be the case that pre-declaration and clearance processes will be required before a shipment can be exported from the UK.

The trader exporting the goods from the UK must:

» confirm with the trader importing the goods into the EU that all necessary formalities and requirements have been met

» give full, clear instructions to the haulier and driver so that they know what to do

Documentation for additional procedures to move goods from the UK to the EU
Procedures such as Common Transit Convention (CTC), Admission Temporaire/Temporary Admission (ATA) Carnet and Transport Internationaux Routiers (TIR) Carnet, will assist with EU arrival processes but will require the driver to take additional actions.

The driver must be provided with all necessary reference numbers or documentation from the trader to meet the import requirements of the country they are entering in the EU.
Moving goods into the EU under the CTC
If the trader arranges for the goods to move under the CTC\(^\text{13}\) the driver must either:

1. Be given a Transit Accompanying Document (TAD) from the trader and be informed by the trader that the movement has been released to the Transit procedure and that they can proceed to the place of exit from the UK. Or:

2. Be given a Local Reference Number (LRN) or a TAD that hasn’t been released to the transit procedure and told to present the goods and the LRN or TAD to the UK Border Force at a nominated UK Office of Departure. The goods will then be released to the procedure and a TAD will be provided to the driver.

The exporter/agent will be responsible for updating the haulier and driver on the status of the TAD.

Moving goods into the EU under ATA Convention
ATA carnets are international customs documents that are used for the temporary export or import of goods. If the trader arranges for the goods to move under the ATA Convention\(^\text{14}\) the driver must:

- obtain the ATA Carnet document from the trader
- take the goods and the ATA Carnet to the UK Border Force at a UK Office of Departure as instructed by the trader, their agent or the logistics company controlling the movement

Moving goods into the EU under the TIR Convention
If the trader arranges for the goods to move under the TIR Convention\(^\text{15}\), the vehicle moving the goods must hold an Approval Certificate of a road vehicle for the transport of Goods under Customs Seal.

The haulier must:

- give the driver the TIR Carnet
- ensure that arrangements have been made to declare the movement to the EU Transit system (NCTS) and have the reference numbers needed to present the goods to the EU Customs authorities
- instruct the driver to take and present the goods and the TIR Carnet to the UK Border Force at an UK Office of Departure\(^\text{16}\)

Guidance for hauliers Moving goods from the UK into the EU 15

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\(^{16}\) Details of UK and other country offices of departure and destination can be found at: ec.europa.eu/taxation_customs/dds2/col/col_home.jsp?Lang=en
(The UK offices are due to be updated late September 2019)
Moving excise goods out of the UK

Excise goods are alcohol, tobacco or energy products.

If the goods are subject to excise duty, in addition to other commercial documents, the driver must receive from the trader one the following:

- a copy of the electronic administrative document (eAD)
- commercial documentation clearly showing the administrative reference code (ARC) for the eAD
- a paper W8 form for energy products
- a copy of the customs declaration

At the border with the EU

If no additional procedures have been used the driver must follow the EU’s import and border requirements.

If the movement is being made under the CTC, the TAD must be presented by the driver to the EU Customs Authorities in line with the EU’s procedures.

If the movement is being made under the ATA or TIR conventions, the driver must present the ATA Carnet or TIR Carnet and ensure it is stamped by the EU Customs Authorities in line with the EU’s procedures.

After the EU border

If the movement is being made under the CTC the driver must present the TAD at an EU Office of Destination or to an authorised consignee, where the transit procedure will be closed. The goods will then be subject to EU import procedures.

If the movement is being made under the ATA Convention, the driver should give the ATA Carnet to the recipient of the goods when they are delivered.

If the movement is being made under the TIR Convention, the driver must present the TIR Carnet and ensure it is stamped by the EU Customs Authorities either when the goods leave the customs territory of the EU or at an EU Office of Destination.

Transporting goods into France

France has designed a ‘smart border’ system for processing trucks using the ferry and Eurotunnel crossings, pairing the customs declaration data with the vehicle registration number transporting the consignment(s).

On departure from the UK, at check-in on the ferries and at the ‘pitstop’ at Eurotunnel, the driver will hand in the movement/master reference number (MRN). The MRN will be scanned and matched with the vehicle registration number.

For consignments from multiple traders, either the exporter or the driver can scan all of the barcodes from the separate documents, using the Prodouanes app, which creates an MRN envelope. The driver will then only need to present one single MRN from the load they are carrying.

English language video demonstrating ‘smart border’: www.douane.gouv.fr/articles/a16171-the-smart-border
This data is then analysed by the French customs system while the driver and consignment are on the ferry or train crossing the channel so that vehicles can be pre-selected for further controls – customs and / or sanitary and phytosanitary (SPS).

The driver will be informed en route if:

» they can proceed
» they need to declare for customs and/or SPS
» there are any problems which need to be addressed before they can continue on their journey

Transporting goods through the Netherlands
The Netherlands have developed their own advice on how to pass through Dutch ports, and there is also a paid-for service, Portbase\(^\text{18}\), which aims to assist freight and logistics operators with the various formalities involved in UK-Dutch transportation of goods.

All Dutch ferry terminals have agreed that all customs declaration numbers for UK export and imports that travel through the Netherlands must be pre-registered via Portbase. Otherwise, road freight transport vehicles will be refused access to the terminals. The driver must present MRNs at UK check-in.

Transporting goods between Ireland and Northern Ireland
Drivers moving goods between Ireland and Northern Ireland will face different customs procedures compared to other UK-EU trade. Further information can be found on GOV.UK.\(^\text{19}\)

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\(^{18}\) www.portbase.com/en/
Moving goods from the EU to the UK

Before leaving the EU
When collecting the goods, the driver must be given all the relevant customs documents and should confirm that the trader has completed the EU export procedures.

The driver must also confirm with the exporter that the UK import requirements have been met.

If no other movement procedures are being used this means that the driver must have, for each consignment, evidence of a customs declaration from the traders (in the EU and the UK). This will take the form of:

» a MRN or MRNs, which may be referred to as UK entry number, or

» the UK trader’s Economic Operator Registration and Identification (EORI) number

» the EU export declaration MRN

The driver must pick up and carry additional MRNs for transitional simplified procedures (TSP) controlled goods.20

Documentation for additional procedures to move goods from the EU to the UK
Additional procedures, like CTC, ATA Carnet and TIR Carnet, will assist with UK arrival processes but will require the driver to take additional actions.

Moving goods into the UK under the CTC
If the trader arranges for the goods to move under the CTC the driver must obtain a TAD from the trader and ensure the goods have been released to the transit procedure.

Moving goods into the UK under the ATA Convention
If the trader arranges for the goods to move under the ATA Convention, the driver must obtain the ATA Carnet document from the trader.

Moving goods into the UK under the TIR Convention
If the trader arranges for the goods to move under the TIR Convention, the vehicle moving the goods must hold an Approval Certificate of a road Vehicle for the transport of Goods under Customs Seal.

The driver must obtain the TIR Carnet document from the trader.

Moving excise goods into the UK
If goods are going to an excise warehouse in the UK, then the driver will need to ensure that they hold either a copy of the eAD or commercial documentation that clearly states the ARC before they leave the port.

The driver must pick up and carry additional MRNs for TSP controlled goods. The driver may need to carry more than one MRN.

20 www.gov.uk/guidance/list-of-controlled-goods-for-transitional-simplified-procedures
However, where the importer has used a simplified customs procedure that allows for the arrival of the goods to be delayed (such as TSP), the creation of the eAD will also be delayed until the goods have arrived. In these cases, the driver must instead ensure they hold a copy of the pre-lodged customs declaration, which must include details of an excise movement guarantee, before leaving the port. If goods are still travelling to their delivery address by the end of the next working day following import, the importer (or their agent) should supply the driver at this point with a copy of the eAD or the ARC to formalise the excise movement requirements.

**At the EU border**
The driver must follow EU Exit procedures.

If the movement is being made under the ATA or TIR conventions, the driver must present the ATA Carnet or TIR Carnet and ensure it is stamped by the EU Customs Authorities in line with the EU’s procedures.

**UK arrival procedures**
UK authorities will not routinely stop vehicles on their way into the UK in order to check that they have the correct customs documentation. However, UK Border Force officers will, as they do now, use risk-based intelligence to select trucks for targeted customs offences, security and anti-smuggling checks. When they do, they will take the truck off-line and ask the driver to present the MRN and EORI they have for each consignment.

The driver must follow the port’s local procedures for the presentation of the TAD, ATA Carnet and TIR Carnet.

If the goods are returning to the UK on an ATA Carnet, and the last stamp has been put on the Carnet by UK Border Force, this will be the end of the ATA Carnet process.

**After the UK border**
On disembarkation from the ferry or the Shuttle train, the driver will proceed away from the port or terminal as they do today. If the movement is being made under the CTC the driver must present the TAD to an Office of Destination or an authorised consignee, where the transit procedure will be closed. The goods will then be subject to UK import procedures. If an MRN or/and EORI are already available these will allow the goods to be cleared immediately. Otherwise the driver must take the goods to facilities at the authorised consignee or Office of Destination where the transit movement ends.

If the movement is being made under the ATA Convention, the driver should give the ATA Carnet to the recipient of the goods when they are delivered.

If the movement is being made under the TIR Convention, the driver must present the TIR Carnet and ensure it is stamped by UK Border Force either when the goods leave the customs territory of the EU or arrive at an Office of Destination.

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21 Details of UK and other country offices of departure and destination can be found at: ec.europa.eu/taxation_customs/dds2/col/col_home.jsp?Lang=en  
(The UK offices are due to be updated late September 2019)
Transporting animal, plant, and other controlled products from the UK to the EU

Hauliers and drivers who transport animal, plant, and other controlled products, need to be aware of changing rules and routes. The haulier and driver should not start to move these types of goods until they are certain that the:

- importer or exporter have checked that the route they intend to take is appropriate
- border location they intend to use is authorised to move the goods they are carrying into or out of the UK

Exporting animals, animal products, fish and fishery products to the EU

Traders transporting animals or animal products from the UK to the EU will need to apply in advance for an export health certificate (EHC). The trader will need to make sure the EHC is signed by an authorised person after the consignment has been inspected.

The trader must check that the route the driver takes will allow for the consignment to be checked at the correct border inspection post (BIP) at the first EU country reached.

The driver must carry a physical copy of each EHC for their consignment. The EHCs may be checked at the EU BIP.

Exporting marine caught fish for human consumption

In addition to an EHC, exporters of wild-caught marine fish for human consumption will need to obtain a UK Catch Certificate for each consignment to the EU.

Exporters will send a copy of the documents to their EU importer but, in some cases, the documents may also be carried by the driver. Hauliers may wish to check that the exporter has obtained a validated UK Catch Certificate before attempting to export UK caught fish and fishery products to the EU.

Transporting live animals in the EU

Traders will need to appoint a representative within an EU country, and they must make sure that they have certain documents from the importer or exporter, as the EU will no longer be accepting UK-issued versions of these documents after Brexit.

The documents required are available from the relevant government department and include:

- a transporter authorisation
- a certificate of competence
- a vehicle approval certificate
- a journey log (where necessary)

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22 [www.gov.uk/brexit-export-animals](http://www.gov.uk/brexit-export-animals)
23 [ec.europa.eu/food/animals/vet-border-control/bip-contacts_en](http://ec.europa.eu/food/animals/vet-border-control/bip-contacts_en)
24 [www.gov.uk/brexit-export-animals](http://www.gov.uk/brexit-export-animals)
Transporting endangered or protected animal or plant species under CITES
In a no-deal Brexit, endangered or protected animal or plant species under the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) can only pass through designated ports. Up-to-date information on these ports, and CITES permit and notification requirements, are on GOV.UK.25

26 www.gov.uk/brexit-import-export-plants
27 ec.europa.eu/food/animals/vet-border-control/bip-contacts_en
28 www.food.gov.uk/business-guidance/port-designations
29 www.gov.uk/brexit-import-export-plants

Transporting animal, plant, and other controlled products from the EU to the UK
Most animal and plant products will not be considered high-risk. Therefore, they can enter the UK freely, without additional requirements. However, certain animal and plant products originating from non-EU countries transiting through the EU before entering the UK will have to enter the UK via specific points of entry26. The trader, haulier and driver must make sure the UK point of entry will be able to check the goods being transported. This can be checked at:

» UK Border Inspection Posts (BIP)27
» UK Designated Point of Entry (DPE)28
» Place of First Arrival (PoFA)29 for plant and plant products originating from a non-EU country

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Traders transporting animals or animal products from the UK to the EU will need to apply in advance for an export health certificate (EHC).
Securing a vehicle when travelling to and from the UK

UK and EU hauliers and their drivers must secure vehicles coming into the UK to reduce the risk of becoming a victim of crime.

Hauliers and drivers crossing the UK–EU border should be aware of the potential threats to vehicles and how they can stop ‘clandestine entrants’. A clandestine entrant is a person who hides in or on a vehicle to avoid going through UK border control.

If a driver does not secure a vehicle, and is found carrying clandestine entrants into the UK, the vehicle’s driver, owner or hirer can be fined up to £2,000 for each person found (also known as a ‘civil penalty’).

The law applies to all arrivals into the UK, including from European sea ports and on the Eurotunnel Shuttle.

Keeping vehicles secure
For hauliers, an effective system includes:

» written instructions for drivers on how to use the system

» robust security devices to effectively secure the vehicle, load and load space

» training for drivers on how to use the system and security devices

» giving vehicle security checklists30 to drivers

» checking that drivers are following the instructions

For drivers, an effective system includes:

» security devices (eg a padlock, seals and tilt cord) to secure vehicles after loading

» checking the security devices and vehicle thoroughly after each stop and before entering the UK

» recording checks on a vehicle security checklist

Drivers should follow the 10 step guidance on preventing clandestine entrants.31

If someone hides in a vehicle
If a driver suspects someone is attempting to enter their vehicle, they should contact local police as soon as it is safe to do so. In the UK call 999 or in Europe call 112.

If a driver does not secure a vehicle, and is found carrying clandestine entrants into the UK, the vehicle’s driver, owner or hirer can be fined up to £2,000 for each person found.

30 www.gov.uk/government/publications/vehicle-security-checklist
Hauliers should ensure they are compliant with the customs and SPS changes including the following:

» Hauliers should update their guidance to drivers on what the trader must provide before hauliers take goods to the border.

» After the UK leaves the EU, hauliers will need new customs and other SPS documents from the exporter for goods to cross the border into the EU. Relevant customs declarations for the goods will need to be completed and their drivers provided with the right licences and paperwork.

» If the goods are being picked up from an authorised consignor, drivers can proceed directly to the port or Eurotunnel with a TAD, which carries a MRN in the form of a barcode on the TAD.

» If the goods are not being picked up from an authorised consignor, drivers will need to go to the Office of Departure with a LRN. The LRN will be processed there into a TAD / MRN.

» If hauliers are moving goods temporarily, such as material for an exhibition or a concert, under the ATA Convention, drivers need to go to the appropriate location to get customs to stamp the ATA Carnet form to avoid paying any duty.

» Up until the UK leaves the EU, hauliers moving goods from the UK under excise duty suspension must ensure the excise warehouse keeper or producer provides the driver with a copy of the eAD from the Excise Movement and Control System, or commercial documentation that clearly states the ARC for that movement. If the goods are energy products, then they may give the driver a paper W8 form to accompany the consignment instead.

» If hauliers are transporting certain controlled products they will also need to provide the driver with a certificate to accompany the goods, for example all products of animal origin must be accompanied by their signed EHC.

» Hauliers should explain to their drivers that for goods leaving the UK, the trader will need to make an export declaration after which they will be informed whether they have received P2P. The driver should check with the trader that the goods have received P2P to the port from HMRC before taking them across the border.